

**IMPLEMENTATION OF COOPERATIVE LEARNING MODEL TYPE
STAD WITH MIND MAP TO IMPROVE ACCOUNTING LEARNING
ACTIVITIES OF CLASS XI AK 4 STUDENTS OF SMKN 2 PURWOREJO
ACADEMIC YEAR 2016/2017**

UNDERGRADUATE THESIS

The undergraduate thesis submitted in partial fulfillment of the requirements to
obtain the degree of Bachelor of Education in Faculty of Economics
Yogyakarta State University



**By:
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**ACCOUNTING EDUCATION DEPARTMENT
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YOGYAKARTA STATE UNIVERSITY
2017**

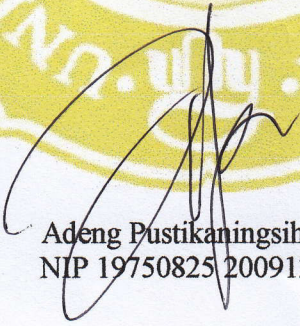
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Had been approved and validated on May 31th, 2017
To be defended in the front of Board of Examiners
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VALIDATION

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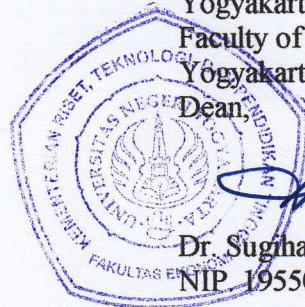
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Hereby I declare that this undergraduate thesis is my own original work. According to my knowledge, there is no work or opinion written or published by others, except as reference or citation by following the prevalent procedure of scientific writing.

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MOTTO

Be optimistic in every step that you face

(Author)

We put the good in the good life, we put the bad in the past, now we alright

(Good Life-G-Eazy & Kehlani)

DEDICATION

With the mercy of Allah SWT, this simple work is dedicated to:

1. My lovely parents, Mom and Dad, Warjiyo & Warinah (The Deceased) thanks for everything given to me.
2. My sisters, Anggra and Agnes. Thanks for being my best sister, thanks for your support.
3. My Grandmother and my aunty, Mbah Mardi and Amirah, thanks for carrying me and my sister.

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ABSTRACT

This research aimed to improve Accounting Learning Activities through the Implementation of Cooperative Learning Model Type STAD With Mind Map in the class XI AK 4 Students of SMKN 2 Purworejo Academic Year 2016/2017.

This research was a Class Action Research that implemented the past two cycles with the subject class XI AK 4 Students of SMKN 2 Purworejo academic year 2016/2017 that amounted to 32 students. Data collection techniques were the observation, field note, and documentation. Data analysis technique was quantitative data analysis with a percentage. This analysis was done by processing the score accounting learning activities, calculate the percentage of each indicator and average overall indicators, presents the data, and draw conclusions.

The results showed that the implementation of Cooperative Learning Model Type STAD With Mind Map can improve Accounting Learning Activities of Class XI AK 4 Students of SMKN 2 Purworejo Academic Year 2016/2017 as evidenced by an increase in scores on each of the indicators of Accounting Learning Activities from cycle I to cycle II, as well as an increase in average score Accounting Learning Activities from the cycle I of 72.44% to 90.63% in cycle II, or increased by 18.19%.

Keywords: STAD, Mind Map, Accounting Learning Activities

**IMPLEMENTASI MODEL PEMBELAJARAN KOOPERATIF TIPE STAD
BERBANTU MIND MAP UNTUK MENINGKATKAN
AKTIVITAS BELAJAR AKUNTANSI SISWA KELAS XI AK 4
SMKN 2 PURWOREJO TAHUN AJARAN 2016/2017**

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Novia Lestari
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ABSTRAK

Penelitian ini bertujuan untuk meningkatkan Aktivitas Belajar Akuntansi melalui Implementasi Model Pembelajaran Kooperatif Tipe STAD Berbantu Mind Map pada siswa kelas XI AK 4 SMKN 2 Purworejo Tahun Ajaran 2016/2017.

Penelitian ini merupakan Penelitian Tindakan Kelas yang dilaksanakan selama dua siklus dengan subjek penelitian siswa kelas XI AK 4 SMKN 2 Purworejo tahun ajaran 2016/2017 yang berjumlah 32 siswa. Teknik pengumpulan data yang digunakan dalam penelitian ini adalah observasi, catatan lapangan, dan dokumentasi. Teknik analisis data yang digunakan adalah analisis data kuantitatif dengan persentase. Analisis ini dilakukan dengan cara mengolah skor aktivitas belajar akuntansi, menghitung persentase masing-masing indikator dan rata-rata keseluruhan indikator, menyajikan data, dan menarik kesimpulan.

Hasil penelitian menunjukkan bahwa Implementasi Model Pembelajaran Kooperatif Tipe STAD Berbantu Mind Map dapat meningkatkan Aktivitas Belajar Akuntansi Siswa Kelas XI AK 4 SMKN 2 Purworejo Tahun Ajaran 2016/2017 yang dibuktikan dengan adanya peningkatan skor di setiap indikator Aktivitas Belajar Akuntansi dari siklus I ke siklus II, serta peningkatan skor rata-rata Aktivitas Belajar Akuntansi dari siklus I sebesar 72,44% menjadi 90,63% pada siklus II atau meningkat sebesar 18,19%

Kata Kunci: *STAD, Mind Map, Aktivitas Belajar Akuntansi*

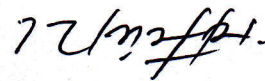
FOREWORD

First of all, I would like to thank Allah SWT the Almighty for all the blesses, mercy, and guidance, this the Undergraduate Thesis entitled “Implementation of Cooperative Learning Model Type STAD with Mind Map To Improve Accounting Learning Activities of Class XI AK 4 Students of SMKN 2 Purworejo Academic Year 2016/2017” can be finished. On this occasion with great humility, I would like to kindly thank all people below who have given me helps and guidance so that this report can be smoothly finished.

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2. Dr. Sugiharsono, M.Si., Dean of Faculty of Economics Yogyakarta State University.
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Finally, the author say thank you so much indeed for all who I can not mention the names one by one. Hopefully, this undergraduated thesis will be useful for many parties. Ameen.

Yogyakarta, May 31th, 2017
Writer,



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CHAPTER I INTRODUCTION

A. Problem Background

The one that affects a national development is education. Education that goes well and evenly for the population sector in the country will produce a superior employee and a highly competitive power. The development process is expected to be running well by the presence of qualified human resources in thinking and take action. The expected education is certainly capable of improving the quality and potential of the person. Education in Indonesia is aiming for the intellectual life of the nation, as mandated in the *UUD (Undang-Undang Dasar)* year 1945. This is according to Regulation Number 20 Year 2003 article 1 point 1 about the National Education System:

Pendidikan adalah usaha sadar dan terencana untuk mewujudkan suasana belajar dan proses pembelajaran agar peserta didik secara aktif mengembangkan potensi dirinya untuk memiliki kekuatan spiritual, keagamaan, pengendalian diri, kepribadian, kecerdasan, akhlak mulia, serta keterampilan yang diperlukan dirinya, masyarakat, bangsa, dan negara.

Based on the definition about education, emphasis on education is basically a process namely the learning process. The learning process aimed at developing aspects of cognitive (knowledge), affective (attitude), and psychomotor (skills). According to Sugihartono, et al (2012: 81) learning is an effort that was done on purpose by educators to convey knowledge, organize, and create a system environment with a variety of methods so that students can undertake learning activities effectively and efficiently with optimal results. As a process, then learning requires the existence of an

activity carried out by educators and students. There is no learning if no learning activities.

Learning activities in the process of learning is done by educators and students. In this case the student act to learn while the teachers act to teach. Learning activities composed of mental activity and physical activity. Examples of mental activity are given, solve problems, make decisions, and others. While the examples of physical activity are doing exercise, make a note of the lessons, presentations in front of the class, and others. Students are required to actively follow the learning process, the liveliness of students will make it easier for students receiving the content and will also help students to obtain maximum learning result (Sardiman, 2011: 100).

Learning activities are influenced by two factors, namely the internal factors and external factors. The internal factor is the factor on which the individual include maturity/growth, intelligence, training, and motivation. While the external factor is the factor that comes from outside individuals include family factors, and how teachers teach, tools lesson, and social motivations (Purwanto, 2010: 102-106).

Problems related to learning activities in a field that is often occurring, are students less active in follow the learning process. This occurs because the teachers are still using the old ways in teaching. Teachers as parties who organized the teaching is still using conventional methods in teaching, so that students are less active and feel quickly bored. In addition, teachers also are not yet using a varied media in teaching, so that students are less interested in

following the learning. The use of conventional method and media that haven't varied in learning will be troublesome students to receive a lesson as a whole.

The expected learning nowadays is learning that uses multimetode and multimedia. Currently, many models of learning that teachers can use to convey the content of learning. To solve the problems of the less active students in following such learning, teachers can use the others model for example cooperative learning model. According to Slavin (2005: 8) in the cooperative learning students formed in small groups consisting of 4-5 students to cooperate in mastering the material that was provided to teachers. According to Artzt & Newman in Trianto (2009: 56) in cooperative learning students learn together as a team in completing the tasks of the group to achieve a common goal. Cooperative learning objectives are to give learners the knowledge, concepts, skills, and an understanding that they need so that learners can become a happy community and give a contribution (Slavin, 2005: 33).

Teachers should consider to media used in delivering learning content. During this time the teachers use media only in the form of printed books or using powerpoint, so the information received by students is insufficient. To convey the content of the lesson the teacher should choose the appropriate media with content in order to attract the attention of students and stimulate the students' active power. The media can be a print and electronic media. Print media can be in the form of books, magazines, newspapers, and others.

While the electronic media can use laptops, televisions, radios, speakers, and more. The use of media that vary in learning in order to make students interested and not quickly bored in following the instruction. One of the media that can be used in presenting the teacher learning accounting is the accounting mind map. Mind Map or often called with a concept map are a tool of great organizational thinking which is also the easiest way to put information into the brain and take that information when needed.

SMK Negeri 2 Purworejo is one of vocational schools in Purworejo that is located at Jalan Krajan 1, Semawungdaleman, Kutoarjo, Purworejo and established since 1967. The school has 5 programs, including: Office Administration, Accounting, Hotel Accommodation, Marketing, and Multimedia. Students at this school are dominated by female students.

Based on observation conducted during PPL (*Praktik Pengalaman Lapangan*) and information from some students at Class XI AK 4 SMKN 2 Purworejo obtained some of the information related to the learning process. Teacher are still using conventional methods in teaching students in the class. In addition the media used by the teacher in the learning process has not been varied, teacher using the books and sometimes used powerpoint media in presenting the content. The learning process impressed less monotonous and not attract the attention of students to conduct learning activities. Only 13 of the 32 students or 40,63% seen active in paying attention to the explanations from the teacher, answering questions from the teacher, and asked the teacher. The other students were doing other activities

outside of the learning activities such as chatting with friends a number of 6 students or 18,75%, learn another lesson that is not scheduling a number of 5 students or 15,63%, 3 students or 9,36% lay down on the bench table, and busy with himself a number of 5 students or 15,63%. Learning to be not conducive and effective time and students also lose out because of the content delivered by the teacher is less acceptable to the maximum.

Based on the above problem the learning process needs to use other learning model that considered more effective and also a varied media in order to attract the attention of students to learn. Teacher can apply the cooperative learning model, one type of cooperative learning that can be used is type STAD (Student Team Achievement Divisions). According to Slavin (2005: 11):

Stating that in STAD the student is placed on team learning consists of 4-5 people are a mixture according to achievement level, gender, and the tribe. The teacher presents the lesson and then students work in teams, they ensure that all team members have mastered the lesson. At the time of the test they were not allowed to help each other.

According to Isjoni (2010: 74) Cooperative Learning Model Type STAD is one type of cooperative that emphasized the existence of activity and interaction among students to motivate each other and help each other in mastering the subject matter in order to achieve maximum achievement. The advantages obtained by using cooperative learning model type STAD this is students will become active and receptive to the content that is submitted by the teacher. To make it easier to convey the lessons with this model the

teacher should use the interesting, the teacher can choose the accounting mind map for easy in teaching.

Based on the explanation above about cooperative learning model type STAD and mind map, accounting learning felt the need to apply the cooperative learning model with mind map. The existence of such implementations is expected to provide a positive impact in improving accounting learning activities of students and gave impact on the results. Therefore, based on the description that has been described above, researcher will conduct research, entitled "Implementation of Cooperative Learning Model Type STAD with Mind Map to Improve Accounting Learning Activities of Class XI AK 4 Students of SMKN 2 Purworejo Academic Year 2016/2017".

B. Problem Identification

Based on the background above, the problems can be identified as follows:

1. Learning activities of Class XI AK 4 Students are still low.
2. Learning methods used by teacher have not centered on students (student-centered), in terms still using conventional methods. This makes students less active in learning in the classroom so the result of learning low.
3. The media used by the teacher is less varied.
4. The learning process sometimes still is monotonous and less attracted to the attention of the students to learn.

C. Problem Restriction

Based on the problem background and problem identifications that have been described above, researcher requires restrictions on the issue to make it more focused on understanding and solving existing problems. Researcher limiting problems on improving the accounting learning activities through the implementation of Cooperative Learning Model type Student Teams Achievement Divisions (STAD) with Mind Map on the subjects of Financial Accounting.

D. Problem Formulation

Based on the problem background, problem identifications, and problem restrictions, then the problem formulation in this research is how the implementation of Cooperative Learning Model Type STAD with Mind Map can Improve Accounting Learning Activities of Class XI AK 4 Students of SMKN 2 Purworejo Academic Year 2016/2017?

E. Research Objective

Based on the problem formulation above, the goal that accomplished by this research is to improve accounting learning activities of Class XI AK 4 Students of SMKN 2 Purworejo Academic Year 2016/2017 through the implementation of Cooperative Learning Model Type STAD with Mind Map.

F. Research Benefits

The expected of benefits to this research as follows:

1. Theoretical Benefits

- a. The results of the research are expected to provide additional knowledge about the implementation of Cooperative Learning Model Type STAD with Mind Map.
- b. Provide a reference for the next research relating to the implementation of Cooperative Learning Model Type STAD with Mind Map.

2. Practical Benefits

a. For Students

The results of this research are expected to improve Accounting Learning Activities of Students so that students become more active and easier to receive lessons from a teacher that will have an impact on student learning outcomes.

b. For Teacher

The results of this research are expected to help teacher to improve teacher performance, especially in terms of the delivery of the learning material. In addition, the results of this research are expected to be the solution to improve accounting learning activities for students with the implementation of Cooperative Learning Model Type STAD with Mind Map.

c. For Researcher

This research can give knowledge and experience for researcher in applying effective and innovative learning in order to achieve the expected learning goals.

CHAPTER II

LITERATURE REVIEW

A. Theoretical Review

1. Accounting Learning Activities

a. Definition of Accounting Learning Activities

According to *KBBI (Kamus Besar Bahasa Indonesia)*, the activity has the meaning of liveliness or activities. While learning is a process of obtaining knowledge and understanding in the form of changes in behavior and ability to react relatively permanent or settled due to the interaction of individuals with their environment (Sugihartono, et al, 2012: 74). According to Sardiman (2011: 100), learning activity is the activity that is either physical or mental. It can be concluded that the activity of learning is the main activities carried out by the teachers and students in the learning process, activities that can be either physical or mental activities.

Accounting is a system of information that provides a financial report to the parties concerned regarding the economic activity and the condition of the company (James, et al, 2009:9).

According to Suwardjono (2006: 10):

Accounting is a process of identification, confirmation, measurement, recognition, classification, mergers, compaction, and the presentation of financial database (sporting material accounting) that occurs from the events, transactions or operations of an organizational unit in a certain way to produce information that is relevant to the parties concerned.

So Accounting Learning Activities are activities carried out by the teachers and students in the learning process of accounting, in the form of physical activities and mental activities.

b. Types of Learning Activities

According to Paul B. Diedrich (in Sardiman, 2011: 101) types of learning activities can be classified as follows:

- 1) Visual activities, which includes paying attention to the images, to experiment, to respond to the work of others.
- 2) Oral activities, such as states, formulate, ask questions, give advice, issuing opinions, conducting interviews, discussions, interruptions.
- 3) Listening activities, for example: listening to the explanation, conversation, discussion, music, speech.
- 4) Writing activities, such as writing a story, essay, report, question form, copy.
- 5) Drawing activities, for example: draw, make a map, diagram, graph.
- 6) Motor activities, for example: experimenting, making construction, model refit, playing, gardening, raising.
- 7) Mental activities, for example for: respond, remembering, solving the problem, analyze, make connections, make decisions.
- 8) Emotional activities, such as: interest, feeling tired, excited, eager, passionate, courageous, calm, nervous.

From the types of learning activities of students above, it can be seen that there are some types of learning activities. If the applied in the learning process, learning atmosphere will be more lively and fun as well as students will be more excited.

c. Affected Factors of Learning Activities

Factors that affect the success of the implementation of the learning that oriented by students (Sanjaya, 2013: 143-146), as follows:

- 1) Teacher
 - a) The Ability of Teachers

The ability of teachers is a major factor that could affect the success of learning. Teachers who have a high capability will be creative and innovative that forever will try and try to apply new discoveries are considered better for teaching students. The ability of the teacher includes the design of planning, process, and evaluation of learning.

b) Teacher Professional Attitude

Teacher professional attitudes related to high motivation in teaching. Professional teachers who are always trying to achieve the optimal results and will not easily be satisfied with the results achieved. She/he always learn and improve their skills and ability in learning. Professional teachers should also receive input and criticism from others related to how to teach it.

c) Educational Background and Teaching Experience

A high educational background allows the teacher to have views and insights on the learning variable such as an understanding of child psychology, an understanding of the elements of the environment and the student's learning style, and understanding of the various models of learning. Related to teaching experience, teachers who already have a high flying hours teaching or teaching experience who have been quite capable of rotation teachers have to understand and get used to the various matters related to the learning process.

2) Learning Tools

a) Class Room

The condition of the classroom is one of the factors that affect the success of the learning process. The classroom setup that is untidy, inadequate ventilation, and spaces that are too narrow will make students not passionate in learning.

b) Media and Learning Resources

The availability and utilization of media and learning resources will affect the success of student learning. Students can learn from a variety of sources of information independently of both the print and electronic media.

3) Learning Environment

Learning environment consists of two things, consist of physical environment and psychological environment. The physical environment includes the state and condition of the school as well as the circumstances and the number of teachers. While the psychological environment includes social climate that existed in the school environment.

According to Purwanto (2010: 102-106), factors that affect the learning activity consists of two factors, namely internal factors and external factors. The internal factor is the factor on which the individual factors include maturity/growth, intelligence, training, and motivation. While the external factor is the factor that comes from outside

individuals include family factors, teachers and how teachers teach, lessons tool, and social motivation.

Based on the various opinions which have been described above, then it can be concluded that the factor of learning activities there are two, internal factors and external factors. In this research that became the focus is the external factors, particularly concerned with the teachers and how to teach. The method of teaching used by the teachers still are conventional, so need to look for a solution to resolve the issue.

d. Characteristics of Learning Activities

According to Sugihartono, et al (2012: 74-76) behaviour can be categorized as a learning activity has the following characteristics:

1) Changes in behaviour occur consciously

Behaviors are classified as learning activities if the perpetrators are aware of the occurrence of such changes or at least feel something change in him for example realize knowledge is growing. Therefore, a change in behavior that occurs because of the drunk or in a state which is not consciously included in the notion of learning.

2) Changes are continuous and functional

As a result of learning, changes that occur in a person takes place continuously and not static. One change that occurs will lead to the next and subsequent changes would be useful for life or for subsequent learning. For example, if a child is learning to read, then it will experience a change from not being able to read can read. These changes will be ongoing until the skill to read it be fast and smooth. It can even read a variety of forms of writing on various media.

3) The changes are positive and active

The change of behavior is the result of a learning process when those changes are positive and active. Is said to be positive if the behavior is always growing and his desire to gain something better than before. More and more businesses learning done, then the good will and more changes are obtained. Changes in the nature of the active learning mean that change does not happen by itself, but

rather due to the efforts of the individual himself. Therefore, changes in behaviour due to the maturity of the process occur by itself because the urge from within do not include changes in the sense of learning.

4) The change is permanent

Changes that occur due to the nature of the settled or permanent. Suppose a child cycling skill after learning will not be lost for granted, but will keep growing even if owned continues to be used or trained.

5) Changes in learning aims or directional

Changes in behaviour in learning requires the existence of a goal that will be achieved by the offender learning and directional changes to behavior that is truly realized. For example, someone who is learning to type, previously has set what may be achieved by learning to type. Thus the act of studying is done always routed to the specified behavior.

6) The change covers all aspects of the behaviour

Changes obtained after someone through the process of learning includes the overall behavior change. If someone learned something, as a result, she will experience changes in behavior are thoroughly in the attitude, skills, knowledge, and so on. Of the various opinions above can be summed up that learning is an activity that is done deliberately in order to upgrade. Learning can be done anywhere, especially in the formal education like in school.

e. Principles of Learning Activities

Principles of activity seen from the viewpoint of the development of the concept of the soul according to the science of the soul. The concept of the soul according to the science of the soul is divided two old soul science and science of the modern soul (Sardiman, 2011: 97-99).

1) According to the view of the old soul science

According to John Locke in Sardiman (2011: 101) with *Tabularasa* concept likens the soul (psyche) of someone like a white

paper which is not written. This white paper will then get graffiti or writing from the outside. It is up to the element from the outside who will write, penned in red or green, that paper will be receptive. The concept is then transferred into the world of education.

The students likened white paper, while the elements from outside who writes on paper is the teacher. In this case it is up to the teacher, will be carried where, willing doing anything to the students, because the teacher is giving and regulating its content. Thus the activity dominated by the teacher, the students are passive and take it for granted. The teacher became a superpower and is very influential in the classroom.

2) According to the view of modern psychology

The flow of the science of the soul which belongs to modern science will translate the human soul as a dynamic has the potential and energy of its own. Therefore, naturally protege it could also become active, due to the motivation and driven by an assortment of needs. Students are viewed as someone who has the potential to grow. Therefore, the task of the educator is to guide and provide the conditions so that students can develop their talents and potential. In this case, the students doing an activity, do and should actively own and the teacher as a facilitator only.

f. Way to Improve Learning Activities

According to Dimyati & Mudjiono (2009: 63), teachers can do the following things to make the liveliness of learning in students which are:

- 1) Using multimetode and multimedia.
- 2) Gives the task individually and in groups.
- 3) Allows students to carry out experiments in small groups with no more than three people.
- 4) Gives the task of reading materials and noted things are less clear.
- 5) Held answer question and discussion

2. Cooperative Learning Model

a. Definition of Cooperative Learning Model

According to Eggen and Kauchak in Trianto (2009:58) Cooperative Learning is a teaching strategies that involve students working in collaboration to achieve common goals that have been planned. According to the Sanjaya (2013: 242) Cooperative Learning is a model of learning by using a system of grouping/formation of a small team, that is between four to six people who have a background of academic ability, gender, race, or different tribes (heterogeneous). System assessments made against groups/teams.

Each group will be awarded, if the group was able to show the achievements that have been determined according to existing rules. So it can be concluded, cooperative learning is learning strategies that

involve the whole student by dividing students into small groups to achieve the desired goals such as learning outcomes, learning activities, and others.

b. Characteristics of Cooperative Learning Model

Characteristics of the cooperative learning model as follows:

1) Learning in team

Cooperative learning is a learning in teams. The team is a great place to reach the goal. Therefore, teams should be able to make every student learn. All members of the team members should help each other to achieve learning objectives. For that reason, the criteria of success of learning is determined by the success of the team.

2) Based on the cooperative management

Management has four principal functions, namely functions of planning, organization, implementation, and control functions. The planning function indicates that the cooperative learning requires careful planning so that the learning process is running effectively. The function implementation must be carried out according planning, through the steps of learning already determined include provisions that have been mutually agreed. The function of the organization showed that cooperative learning is a joint work between each member of the group, therefore, need to set tasks and responsibilities for each group. Control functions specified success criteria need to be demonstrated either through a test or non-test.

3) Willingness to cooperate

The principle of working together need to be emphasized in the cooperative learning process. Each member of the group not only must be set tasks and responsibilities respectively, but also instilled the need to help each other.

4) Skills to work together

Students need to be encouraged to willing and able to interact and communicate with other members. Students need to be helped overcome various obstacles in interacting and communicating so that each student can communicate ideas, suggested, and contribute to the success of the group (Sanjaya, 2013: 244-246).

c. Principles of Cooperative Learning Model

According to the Sanjaya (2013: 246-247) there are four basic principles of cooperative learning, as follows:

1) Positive Interdependence

Each member of the group needs to divide tasks according to the purpose of the group. That task must be adjusted to the capabilities of each member of the group. Group tasks cannot be completed if there are members who do not get it done and to make another member that is helping the members to complete.

2) Individual Accountability

Each member of the group should have the responsibility in accordance with his duties. Each member must give the best for the success of the group so as to achieve the goals set before.

3) Face to Face Promotion Interaction

Face-to-face interaction will give valuable experience to any member of the group to work together, appreciate any differences, harnessing the advantages of each member, and fill in the deficiencies of each member.

4) Participation and Communication

Cooperative learning is able to train students to actively participate and communicate. The skill of communicating does require time and students may not be able to master it within an instant. So teachers should continue to train until eventually the student has the ability to be a good communicator.

The main concept of cooperative learning, according to Slavin (2005: 26-27) are as follows:

- 1) Awards group, which will be given if the group reaches the criteria required.
- 2) Individual responsibility, meaning that the success of the group depends on the individual learning of all group members. This responsibility is focused in an attempt to help others and make sure every member of the group was prepared to face the end evaluation of the learning process without the help of the other members.
- 3) Equal opportunity for success, meaning that students have helped the group by way of improving their own learning. This ensures that students are capable of high, medium and low alike are challenged to do their best and the contribution of all members of the group is highly valued.

d. Advantages and Disadvantages of Cooperative Learning

According to Sanjaya (2013: 249-251) the advantages of cooperative learning, as follows:

- 1) Through cooperative learning, students are not too dependent on the teacher, but can add to the trust's ability to think on his/her own, find the information from various sources and learn from other students.
- 2) Cooperative learning developed the ability of expressing an idea with the words verbally and compare it with other ideas.
- 3) Cooperative learning can help children to respect others and realize all their limitations and will accept all differences.
- 4) Help empower every student to be more accountable in learning.

- 5) Cooperative learning strategies that powerful enough to improve academic achievement and also social capabilities, including developing a sense of self-esteem, positive interpersonal relations with others, develop skills to manage time and a positive attitude toward school.
- 6) Can develop students' ability to test his own understanding, ideas and receive feedback.
- 7) Improving students' ability to use information and the ability to learn abstract became real.
- 8) Increases the motivation and provide the stimulus to think.

Disadvantages of Cooperative Learning as follows:

- 1) Cooperative learning takes time for climate adjustments to the students to work together.
- 2) Main characteristics of cooperative learning is student share the learning each other so without peer teaching an effective lesson that should be learned and understood the students never achieved.
- 3) Assessment is given based on the results of the group work.
- 4) Success in efforts to develop awareness of the group requires a fairly long period of time.
- 5) Work together is an important capability for students, but many activities in life that only based on individual ability.

e. Models of Cooperative Learning

- 1) Student Team Achievement Divisions (STAD)

According to Rusman (2012: 213) in STAD, students are divided into groups consisting of four diverse abilities, genders, and his tribe. Teacher giving a lesson and students within the group ensures that all members of that group can master these lessons. Eventually all students undergo individual quizzes about such material, and at that time they could not help each other.

Results quiz of students compared to the average value of their own previously obtained, and values were given prizes based on how high the increase they could accomplish or how high it's value goes beyond their previous value. The values are then added will get the value of the group, and that group can reach certain criteria can get a certificate or other gifts.

2) Jigsaw

A Study on the model of jigsaw teacher divides a unit of great information into smaller components. Next the teacher divided the students into cooperative learning groups consisting of four students so that each student is responsible for the mastery of each component assigned to the teacher carefully. Students from each group that is responsible for component make the same group again, consisting of two or three people (Rusman, 2012: 217).

3) Teams Games Tournament (TGT)

According to Slavin in Rusman (2012: 225) TGT consists of five phases, as follows step stage presentation classes, studying in

groups, games, matches, and awards the group. Based on the cooperative learning model type TGT has traits of students working in small groups, games and tournament, awards groups

4) Group Investigation

Learning with the group investigation method started by forming a group that consists of 2-6 people. Each group is free to choose subtopic from whole units of matter (subject matter) that will be taught and then create or generate a report group. Furthermore, each group presented or showcased his report to the whole class, to share and exchange information on their findings (Rusman, 2012: 220).

5) Make a Match

This method begins with the application of the technique, as follows students were told to look for the pair of cards is the answer or the question before deadlines, students who can match the cards will give the points. One of the advantages of this technique is the student looking for a spouse while learning about a concept or topic, in a pleasant atmosphere (Rusman, 2012: 223).

3. Cooperative Learning Model Type STAD

a. Definition of Cooperative Learning Model Type STAD

Cooperative learning model type STAD is one of the cooperative learning model that divides the students into several small groups with 4-5 people who have diverse abilities, genders, and his tribe. Teacher giving a lesson and students in the group ensures that all members of

that group can master these lessons by mutual discussion. Eventually all students undergo individual quizzes on the material to be studied while working on the quiz they should not help each other. Results quiz of students compared to the average value of their own previously obtained, and values were given prizes based on how high the increase they could accomplish or how high it's value beyond the value of their previous or often called score progress. These values are then summed up to obtain the value of a group that can reach certain criteria to get the certificate, or other gifts (Rusman, 2012: 213-214).

According to Isjoni (2010: 74) Cooperative Learning Model Type STAD is one type of cooperative that emphasized the existence of activity and interaction among students to motivate each other and help each other in mastering the subject matter in order to achieve maximum achievement. Cooperative Learning Model of type Student Team Achievement Divisions is a Model of Cooperative Learning that divide the students into small groups of between 4-6 students based on diversity of race, tribe, sex, as well as the student' ability to cooperate and interact in understanding the subject matter and then working on the quiz individually and compete to become the best team.

b. Procedures of Cooperative Learning Type STAD

According to Eggen & Kauchak (2012:145) in planning lessons with STAD includes four things as follows:

- 1) Planning to teach a whole class

- 2) Set up a group
- 3) Planning study team
- 4) Calculating the base score and assessment improvement

Learning steps according to Rusman (2012: 215-217), as follows:

- 1) Delivery goals and motivation

Delivering the learning objectives to be achieved on the learning and motivate students to learn.

- 2) The Division of group

Students divided some groups, where each group consists of 4-5 students who prioritize heterogeneity (diversity) class in academic achievement, gender/sex, race or ethnic so there is no difference in the ability of the intergroup.

- 3) Presentation of the teacher

Teachers deliver lessons by first explaining the purpose of the lesson is to be achieved at the meeting as well as the importance of the subjects studied. The teacher gave the motivation for students to learn actively and creatively. During the learning process of teachers assisted by media, demonstrations, questions or real problems that occur in everyday life. Also explained about the expected skills and abilities controlled by students, tasks, and the work to be done and how to do it.

- 4) Learning activities with the team (team work)

Students study with a group that has been formed. The teacher prepares a worksheet as a guide for work groups, so that all members master and each contributes. During the team work, teacher conduct the observation, give guidance of encouragement and assistance when needed. Team work this is an important feature of STAD.

According to Slavin (2005: 157) at the time of learning activities with the team need to be emphasized some things so that the activity of the students in the class may be increased as follows:

- a) Give emphasis to students that they haven't finished learning until they are convinced that their teammate would get 100 points for the quiz.
- b) Make sure that the students understand that the activity sheet is to learn not just to be filled and transferable so it is important for students to have answer sheets to know their own capabilities and one his team while they learn.
- c) Make the students mutual describes answers to each other rather than merely match the answer sheet.
- d) Remind the students that if they have questions, they had to ask all her/his friends on his team first before asking the teacher.
- e) While students are working in teams, teachers must get around the classroom, praise team that work well, sit down with each team to hear how team members work.

5) Quiz (Evaluation)

Teachers evaluate the results of the study through a grant of a quiz about the material studied and also conduct assessment of the presentation of the results of the work of each group.

6) The team's achievement award

After the execution of the quiz, the teacher checks the work of students and given numbers with ranges from 0 to 100. The subsequent granting of awards for the group's success may be done by the teacher with the following steps:

a) Calculate the individual score

Table 1. Calculation of Score Progression

Test Scores	Score Progression
More than 10 points below the initial score	0 poin
10 points below to 1 point under the initial score	10 poin
Initial scores to 10 points over the initial score	20 poin
More than 10 points above the initial score	30 poin
A perfect score (regardless of the score)	30 poin

Source: Rusman (2012: 216)

b) Calculate the group score

Score groups is calculated by making an average score of the developments of the group by summing all of the scores obtained by the progression of the group divided by the number of members of the group. In accordance with the average score of the development group, obtained a category score group as follows:

Table 2. Category Score Group

Average Score	Qualification
$0 \leq N \leq 5$	-
$6 \leq N \leq 15$	Good Team
$16 \leq N \leq 20$	Great Team
$21 \leq N \leq 30$	Super Team

Source: Rusman (2012: 216)

c) Gift-giving and recognition group score

After each group obtain a predicate, teachers provided gifts or awards to each group in accordance with the predicate (Rusman, 2012: 216).

c. Advantages and Disadvantages of Cooperative Learning Model

Type STAD

According to U. Nugroho, Hartono, S.S. Edi (2009: 112) the advantages of Cooperative Learning Model Type STAD i.e. students more easily understand the subject matter because they are already accustomed to learning in cooperative work in groups to solve any issues and Cooperative Learning Model Type STAD can create a sense of confidence in the students, the atmosphere of the pillars, sharing and responsibility. The disadvantages of Cooperative Learning Model Type STAD in process analytical study common conflicts that occurred because of differences of opinion, the preparation of the Cooperative Learning Model Type STAD too complicated so that teachers feel difficulty to prepare analytical study process.

According to Rodiyah, Endang Uliyanti, & Sri Buwono (2012: 3-4) the advantages of cooperative learning model type STAD, are as follows:

- a) Enhance individual self-worth
- b) Acceptance of greater individual
- c) Decreases interpersonal conflict
- d) A deeper understanding
- e) Delivery for longer
- f) Increase kindness, sensitivity, discretion and tolerance
- g) Improve learning (academic achievement)
- h) Increase attendance and a more positive attitude
- I) Adds to the motivation and confidence
- j) Add to the sense of delight in being at school and loves his classmates
- k) Are easy to implement and not expensive

The disadvantages of cooperative learning model type STAD as follows:

- a) Waste the time
- b) At the time of discussion, students tend to do the discussion material on the outside of the learning
- c) Students who are clever at feeling aggrieved because of the presence of students who are less clever

4. Mind Map in Learning Accounting

a. Definition of Mind Map

Buzan (2008:4) said that the Mind Map is the tool that helps the brain to think simple regularly and making it easy to enter information into the brain and retrieve information from the brain. The structure of the Mind Map that is radiating out from a central image that uses the line, symbol, words, pictures, which are familiar to a child's brain.

Mind map-shaped a pattern of ideas that are interconnected with the main topic in the middle and is associated with branches to the subtopic and the details. Mind Mapping is based on how the brain processes information, namely working with the brain, because the brain is taking information from a mix of images, sounds, scents, thoughts, and feelings and then break into a linear form, such as a speech or paper (DePorter, Reardon, & Singer Nourie, 2005: 176).

It can be concluded that the mind map is a map of the mind which consists of object images, lines, symbols, words that are interrelated with the main topic in the middle and subtopic associated with the branches. Mind Map for Accounting is a mind map that is used to make easier students in recording and learning the lessons of accounting.

b. Benefits of Mind Map

Use of the mind map media in learning accounting will certainly give a positive benefit. The benefits of Mind Map according to Buzan (2008:9), as follows:

- 1) Summarizes the information or material.
- 2) Makes it easy to make travel plans or an option.
- 3) Collect a lot of data and putting it in one place.
- 4) Can solve the problem with creative ways.
- 5) Nice to see, read, learn, and remember.

c. Advantages of Mind Map

Any new information that enters the mind will automatically connect to the information already exists in the brain. The more information that is attached to the memory in the brain, then the easier it is to remember the information required. With a mind map, the more known and studied, it will be easier to learn and know more things. The following are the advantages in using Mind Map according to Buzan (2008: 13), are as follows:

- 1) Mind Map is a system of access and return of data which is good for the brain.
- 2) Help learn, organize, and store as much information, and classify the information is reasonably making it possible to access it quickly.
- 3) Can transfer a lot of thoughts or information from the brain.

From the opinion, it can be asserted that the advantages of the use of the mind map in learning accounting i.e. can organize information into the brain so that students can easily remember the information.

d. Disadvantages of Mind Map

- 1) It's hard to read by others. Mind map that made a person sometimes difficult to read about other people because of the difference of perception in making words and images.
- 2) Can become too complex. The making of the mind map that too, complete with many using words that are written will cause the mind map to be complex so not formed time efficiency in reading.
- 3) Introduction of a mind map that belongs to for new students can make the most students become confused.
- 4) This technique will prove difficult for students who could not/is not confident with the ability to draw it so it implies no maximum engineering.
- 5) This technique requires much time, either at the time of the making of the mind map and explanation at the time of the making of the mind map.
- 6) Mind map tends to only suited people with a visual learning style, as this technique requires conversion code between material in the form of symbols. People with different learning styles are sometimes not maximum in completing the create mind map.

B. Relevant Researches

1. Research conducted by Finlam Kurniasih (2016) entitled *Implementasi Model Pembelajaran Kooperatif Tipe Students Teams Achievement Division (STAD) Berbantu Permainan Kotak-Katik untuk Meningkatkan*

Aktivitas Belajar Akuntansi Siswa Kelas X Akuntansi 2 SMK Negeri 1 Pengasih Tahun Ajaran 2015/2016 . The results of this research showed increased accounting learning activities score from the cycle I to cycle II. Indicators of watched the teacher explains increased by 20,43% from the cycle I with the percentage of 75,27% to 95,70% in cycle II. Indicator of reading material the lessons increased by 30,11% from the cycle I with the percentage of 56,99% to 87,10% in cycle II. Indicator of ask teacher or friends in the process of learning and discussion increased by 22,58% from the cycle I with the percentage of 59,14% to 81,72% in cycle II. Indicator of listening to explanations teacher and discussion group increased by 20,43% from the cycle I with the percentage of 75,27% to 95,70% in cycle II. Indicator of noting the subject matter described increased by 47,31% from the cycle I with the percentage of 40,86% to 88,17% in cycle II. Indicator of solve the problem and the strategy of the game is increased by 21,51% from the cycle I with the percentage of 69,89% to 91,40% in cycle II. Indicators of discussing with the fellow group members to solve problems increased by 10,75% from the cycle I with the percentage of 88,17% to 98,92% in cycle II. Indicator of excited follow the learning, increased by 15,05% from the cycle I with the percentage of 79,57% to 94,62% in cycle II. The similarity with this research is equally examine regarding implementation of the cooperative learning model of type Student Teams Achievement Divisions (STAD) to improve accounting learning activities. The difference with this research is

the subject of research, time, and also variations in learning that using mind map.

2. Research conducted by Nur Inayati (2015) entitled *Implementasi Model Pembelajaran Kooperatif Tipe Student Team Achievement Divisions (STAD) untuk Meningkatkan Aktivitas Belajar Akuntansi Siswa Kelas X AK 3 SMKN 1 Godean Tahun Ajaran 2014/2015*. The results of this research showed increased accounting learning activities score from the cycle I to cycle II. Indicators of watched the teacher explains increased by 11,67% from the cycle I with the percentage of 88,33% to 100% in cycle II. Indicators of asking a question about material that not yet understand increased by 32,1% from the cycle I with the percentage of 55% to 87,1% in cycle II. Indicators of answer the questions asked by teacher are increased by 18,93% from the cycle I with the percentage of 63,33% to 82,26% in cycle II. Indicators of student suggested discussions increased by 3,65% from the cycle I with the percentage of 86,67% to 90,32% in cycle II. Indicators of doing task group that provided teacher are increased by 3,33% from the cycle I with the percentage of 96,67% to 100% in cycle II. Indicator of working on quiz independently increased by 6,67% from the cycle I with the percentage of 93,33% to 100% in cycle II. Indicator of noting the subject matter described increased by 35,5% from the cycle I with a percentage of 50% to 85,5% in cycle II. The similarity with this research is equally examine regarding implementation of the cooperative learning model of type Student Teams Achievement Divisions

(STAD) to improve accounting learning activities. The difference with this research is the subject and time of research and also the addition of the use of the mind map in learning.

3. Research conducted by Jatu Arifa Fahmi (2013) entitled *Implementasi Model Pembelajaran Kooperatif Teknik Student Teams Achievement Divisions (STAD) untuk Meningkatkan Keaktifan Belajar Siswa pada Pembelajaran Akuntansi Kelas XI IPS 4 SMA Negeri 1 Jetis Bantul Tahun Ajaran 2012/2013*. The results of this research showed increased liveliness student from the cycle I to cycle II. Pay attention to teacher indicators increased by 6,82% from the cycle I with the percentage of 86,36% to 93,18% in cycle II. Indicator of noting or encapsulates the subject matter increased by 20,46% from the cycle I with the percentage of 79,54% to 100% in cycle II. Indicator of asks teacher increased by 38,64% from the cycle I with the percentage of 45,45% to 84,09% in cycle II. Indicators of answer the questions from the teacher or a friend increased by 22,73% from the cycle I with the percentage of 54,54% to 77,27% in cycle II. Indicators of discussion along with group members in solving problems increased by 13,64% from the cycle I with the percentage of 81,81% to 95,45% in cycle II. Indicators of help fellow group members in understanding the subject matter increased by 29,55% from the cycle I with the percentage of 56,81% to 86,36% in cycle II. Indicators of doing the task given teacher increased by 15,91% from the cycle I with the percentage of 77,27% to 93,18% in cycle II. Indicators of work on the quiz

individually increased by 61,37% from the cycle I with the percentage of 38,63% to 100% in cycle II. The similarity with this research is equally examine regarding implementation of the cooperative learning model of type Student Team Achievement Divisions (STAD). The difference with this research is in the variables examined, the subject of the research, research time, and use of the mind map in learning.

C. Conceptual Framework

Education focuses on the process of learning to realize the purpose of education itself that is growing aspects of cognitive (knowledge), affective (attitude), and psychomotor (skills). Education is an investment that will be very useful to learners for the future.

The learning process is one of the most important with the passage of an education. Learning activities are a major aspect of the learning process. Learning activities are influenced by internal and external factors. The internal factor is the factor that comes from the inside of the learners, while external factor is the factor that comes from the outside. Students always should be encouraged to engage actively in the learning process so that the results of his studies are also the maximum.

Based on observations during *PPL (Praktik Pengalaman Lapangan)* in the grade XI AK 4 of SMK Negeri 2 Purworejo, obtained some of the information related to the learning process. Teacher are still using conventional methods in teaching students in the class. In addition the media used the teacher in the learning process has not been varied, teacher using the

books and sometimes using powerpoint media in presenting the content. The learning process impressed less monotonous and not attract the attention of students to undertake learning activities, so that students do not receive maximum lessons from teacher.

The learning process needs to use other learning model is considered more effective and also a varied media in order to attract the attention of students to learn. Teacher can apply cooperative learning, one type of cooperative learning that can be used is type STAD (Student Team Achievement Divisions). The advantages obtained by using cooperative learning model type STAD this is students will become active and receptive to the content that is submitted by the teacher. To make it easier to convey the lessons with this model the teacher should use the interesting media, the teacher can choose the mind map for easy the students in recording and understanding the lesson. In the frame of this research is described below.

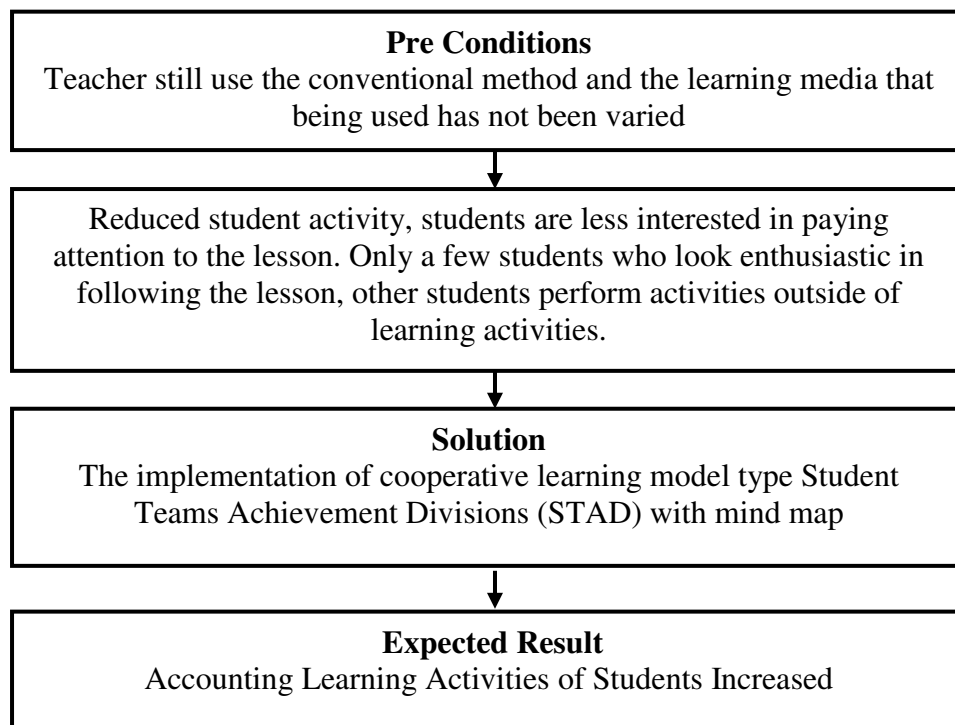


Figure 1. Conceptual Framework

D. Research Hypothesis

The hypothesis of this research is the implementation of Cooperative Learning Model Type STAD with Mind Map can Improve Accounting Learning Activities of Class XI AK 4 Students of SMKN 2 Purworejo.

CHAPTER III RESEARCH METHOD

A. Place and Time of Research

This research have been conducted in SMK Negeri 2 Purworejo that is located at Jalan Krajan 1, Semawungdaleman, Kutoarjo, Purworejo. This research consists of three stages, namely of preparation, implementation, and reporting. The preparation started in November 2016, implementation of the research in February, 2017, and the preparation of the report in March-April 2017.

B. Research Design

This research is a Class Action Research (CAR). Class action research is a research done by the teacher in the class itself with how to plan, implement, and reflect on the participatory and collaborative action with the aim of fixing its performance as a teacher, so that student learning outcomes can be increased. The definition of action class according to the Suharsimi Arikunto (2014: 2-3) as follows:

1. Research, refers to an activity is observing an object using a specific methodology to obtain data or information that is useful in improving the quality of things that interest and important for researchers.
2. Actions, pointing at something in motion activities that deliberately done with certain objectives and in research-shaped series of cycle activities for students.
3. Class, which in this case is not attached to any sense of classroom, but in a more specific sense which as known in the field of education and teaching, the definition of a class is a group of students at the same time receiving lessons from the same teacher as well.

The research on each cycle consisting of a planning, action, observation, and reflection . According to Suhardjono (2008:75), there are no provisions

about how many times the cycle must be performed since the number of cycles depends on the researcher's own satisfaction, but preferably not less than two cycles. Model research class in general can be described as follows:

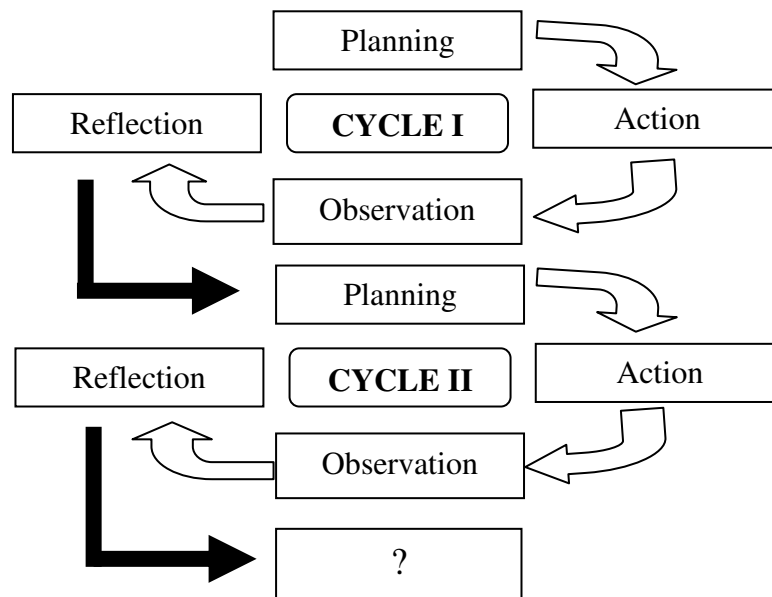


Figure 2. Class Action Research Model
(Arikunto, 2014: 16)

C. Subject and Object of Research

The Subject of this research is Class XI AK 4 Students of SMK Negeri 2 Purworejo Academic Year 2016/2017, which consist of 32 students. The Object of this research is Accounting Learning Activities of Class XI AK 4 Students of SMK Negeri 2 Purworejo Academic Year 2016/2017.

D. Operational Definition

1. Accounting Learning Activities

Accounting learning activities are conducted by students and teachers in the classroom when teaching and learning of subjects in accounting.

Learning activities aim to make students more active in learning so that it will obtain maximum learning result. Accounting learning activities rated from 8 indicators are taken from 3 different types of learning activities (visual activity, oral activity, and writing activity). Visual activity consists of activity watched teachers explain and read the subject matter. Oral activity consists of activities to ask about material that is not yet familiar to teachers and friends when the learning process and discussion, answering questions asked teachers and friends while learning and discussion, and suggested. Writing activity consists of activities exercised quiz independently, done task group, and noted the subject matter described individually and in group in the form of mind map.

2. Cooperative Learning Model Type STAD with Mind Map

Cooperative learning model Type STAD emphasized on the division of the student group into 4-6 students in one group. Students will be divided into several groups according to the value of financial accounting subjects in semester one. The primary function of the Division is to ensure that all groups of students really learn so it has a mature preparation to do the quiz. After divided into several groups, then the teacher will explain the purpose of learning. Next students will work on pre-test to measure ability early, then the teacher will convey the material in accordance with *RPP (Rencana Pelaksanaan Pembelajaran)*, followed by group activities with work on a matter of discussion, after which the students work on post-test and the results improved pre-test to the post-test will be the

calculation of the score students progress. Last activity students make note in the form of mind map in a group to summarize the material have been learned. Teacher announce team categories after the results of the pre-test and post-test earned.

E. Research Procedures

This research was conducted for two cycles. In this research, researcher acting as teacher. Here are the stages of research that will be done.

1. Cycle 1

a. Planning

At this stage the researcher prepares a variety of things as follows:

- 1) Devised a plan of *Rencana Pelaksanaan Pembelajaran (RPP)* of the learning material Bond Payable by application of the Cooperative Learning Model of type Student Team Achievement Divisions (STAD) with Mind Map.
- 2) Preparing the subject matter that will be taught in the form of handout and power point.
- 3) Made the observation sheets for assessing student learning activities and observation guidelines.
- 4) Compose the student worksheets, question of discussion, quizzes questions (question of pre-test and post-test) along with a key to the answer.
- 5) Prepare a blank paper and color pencils to create a mind map.

- 6) Compiled a group, a class divided into 8 groups, one group consisted of 4 students with a division based on the ranking of the final value Financial Accounting subjects.

b. Action

In this step the teacher implements the learning that has been compiled in accordance with the *Rencana Pelaksanaan Pembelajaran (RPP)*. As for the activities to be implemented include:

1) Preliminary Activities

- a) Teacher opening the class with give greetings.
- b) Teacher checks the presence of students.
- c) Teacher review subject matter previously, continued by giving persepction with regard to the bond payable.
- d) Teacher deliver learning objectives with the implementation of cooperative learning model type Student Team Achievement Divisions with mind map.
- e) Teacher read out the division of the group that had been arranged in advance and distributed the number to students, then the students sitting upon the division of the group.
- h) Teacher gives reserved pre-test to the students to measure the ability of the students.

2) Main Activity

- a) Teacher gives handout to each group to read before teacher explain the material.

- b) Teacher explain the material regarding the bond payable with power point.
- c) The teacher gives assignments to be done in a group.
- d) Students work the problem given the teacher together and discussions to solve the problem.
- e) Group representation present the results of the discussion.
- f) Teacher ensure students' mastery level by means of asking questions to the students and also provides an opportunity ask students.

3) Closing

- a) Teacher gave a post-test to the students and carried out by individuals.
- b) Teacher gave instruction to students to note the material in the form of mind map and done it with their group.
- c) Teacher with students made a conclusion for the material have been learned.
- d) Teacher gave an explanation to the students to study the matter further and closed the classroom with regards.
- e) Teacher scored the pre-test and post-test to know the score of each student's progress and category of each group.
- f) Teacher announced the team category obtained by each group.

c. Observation

Observations made during the learning process by using the observation sheets that have been prepared and recorded the events that occurred during the learning process by using the field note. Observations made by two observers, each observer responsible for observing 16 students.

d. Reflection

The researcher conducted a reflection to determine weaknesses and disadvantages that occurred during the execution of the cycle I. After knowing weakness on cycle I, the researcher devised a solution to improve the activities that have not been fullest in cycle I.

2. Cycle II

Cycle II was drawn up after the cycle I done, cycle II fixes the disadvantages of the cycle I. Cycle phase of the cycle II equal to the cycle I include planning, action, observation, and reflection.

F. Data Collection Techniques

A data collection technique used in the class action research, as follows:

1. Observation

The observation that have been conducted by researcher is a participatory observation. Participatory observation is observation where the researcher is involved with the daily activities of people who observed or used as a source of research data while conducting observation, the researcher come along doing what is done by the data source and feel like grief. With this participatory observation, then the data obtained will be

more complete, incisive, and to find out at the level of meaning from any behavior that seems (Sugiyono, 2012: 310).

Observer conducted observation and record all student accounting learning activities in the classroom. One observer is liable to 16 students where there are 32 students in grades XI AK 4. Division to observe student groups 1-4 are observed by the observer A and group of 5-8 was observed by the observer B. The Observer is behind to observe and record all learning activities undertaken students as well as all matters relating to learning. In addition to this observer will be rounding in order to easily observe the students.

Participatory observation is done to obtain data about the implementation of the learning, the suitability of the planned with learning, and student behavior that appears at the time of the lesson in progress.

2. Field Note

The field note is used to record all the events during the process of research is underway. According to Rochiati Wiriaatmadja (2006: 125) a very important source of information in the research action class is a field note made by researcher or partner researcher who conducted the observations. Field note used to write about everything that happens in the learning in the classroom, such as the condition of the classroom, student behavior during the discussions, while discussion of the material, working on the quiz and help in the process of reflection.

3. Documentation

The documentation comes from the word “document”, which means the stuff written in documentation techniques where researcher investigate the written objects such as books, magazines, documents, regulations, minutes of meetings, diary, etc (Arikunto, 2013: 201). The documentation used in this research in the form of written documents that already exist and support in the learning process includes data about students, such as a list of value to students who come from the teacher that will be used as the basis for the formation of the members of the discussion group. Documentation of activities is also done when the learning process takes place during the implementation of the cooperative learning model type STAD with mind map in learning accounting.

G. Research Instruments

The instruments used in this research are:

1. Observation Sheet

The observation sheet is a device that is used to record the results of observation in the classroom. Observation sheet contains some indicators that describe the learning activities of students. The following indicators of student learning activities that are taken based on the type of activity:

Table 3. Observation Sheet Indicators Guidelines

No.	Observed indicators	Types Of Activity	Source
1.	Pay attention when the teacher explains	Visual Activity	Student
2.	Read the subject matter		Student
3.	Ask the teacher or a friend is in the process of learning and discussion	Oral Activity	Student
4.	Answer the questions asked by teachers or friends in the process of learning and discussion		Student
5.	Students suggested opinion when discussion		Student
6.	Done the group task that given by the teacher	Writing Activity	Student
7.	Done the quiz by individually		Student
8.	Note the subject matter that has been described		Student

Source: Paul B. Diedrich in Sardiman (2011: 101)

Based on the above indicators, the researcher using a scale of assessment (Rating Scale) to measure learning activities accounting students. A category created within the span ranging from the highest to the lowest.

Table 4. Rubric Assessment Scores for the Indicators that are Observed

Category	Score
Not Active	1
Fairly Active	2
Active	3

Here's the score of each indicator that will be observed:

a. Pay attention when the teacher explains

Score	Alternative Answer
1	Not Active: students do not pay attention to the teacher because often perform activities outside of learning activities
2	Fairly Active: students pay attention to the teacher's explanation of occasional activities outside the learning activities e.g. playing mobile phone, snooze at the table, etc.
3	Active: students carefully and enthusiastic paying attention when teacher explains

b. Read the subject matter

Score	Alternative Answer
1	Not Active: students never read the subject matter even though the teacher was asked to read
2	Fairly Active: students read the subject matter after being asked by the teacher
3	Active: students immediately read the subject matter without being asked by the teacher to read

c. Ask the teacher or a friend in the process of learning and discussion

Score	Alternative Answer
1	Not Active: students never ask the teacher or a friend during the process of learning and discussion
2	Fairly Active: students ask the teacher or a friend when is welcome to ask
3	Active: students ask teacher or friends without the need to welcome to ask

d. Answer the questions asked by teacher or friends in the process of learning and discussion

Score	Alternative Answer
1	Not Active: students did not answer questions from the teacher or a friend
2	Fairly Active: students answered questions from a teacher or a friend for just one time only
3	Active: students answered questions from a teacher or friend more than once

e. Students suggested opinion when discussion

Score	Alternative Answer
1	Not Active: students only silence when the discussion group
2	Fairly Active: students join a discussion solves the problem by giving input one time
3	Active: students actively discuss with providing input more than once

f. Done the task group given by the teacher

Score	Alternative Answer
1	Not Active: students only silence when done the task group
2	Fairly Active: students discuss and cooperate with other friends in the task group by occasional
3	Active: students always discuss and cooperate with other friends

g. Done the quiz individually

Score	Alternative Answer
1	Not Active: students working on the quiz with the help of other friends/cheating
2	Fairly Active: students working on the quiz independently, but is not consistent
3	Active: students working on the quiz independently

h. Noted the subject matter that has been described individually and in a group in the form of mind map

Score	Alternative Answer
1	Not Active: students did not record the subject matter described
2	Fairly Active: students record the subject matter after being asked the teacher
3	Active: students record the subject matter without being asked by the teacher

2. Field Note

The field notes are used to record all of the events that happen during the implementation of the Cooperative Learning Model Type STAD with

mind map media in accounting learning. Event that are recorded in the field note are activities that support the collection of research data.

3. Documentation

Documentation used as complement data obtained during research done. The documents used in the form of a list of values for the formation of student groups, field note, and photographs of learning activities.

H. Data Analysis Technique

Data analysis technique used is the technique of quantitative data analysis with a percentage. Data obtained from the results of observations are analyzed in the form of percentage with steps as follows:

1. Define the criteria for granting score for each indicator on every aspect of the activity is observed.
2. Add the score for each aspect of the activity is observed.
3. Calculate score on every aspect of activity observed with the formula:

$$\% = \frac{\text{The Amount of score learning activity indicator}}{\text{Maximum score}} \times 100\%$$

(Sugiyono, 2012: 144)

I. Criteria of Successful Action

Learning activities are said to be successful and qualified after the implementation of cooperative learning model type student team achievement division with a mind map increase in learning activities that are calculated by presenting score learning activities on each indicator. According to E. Mulyasa (2012: 256) learning is said to be successful and qualified if entirely or at least the vast majority (75%) actively engage learners, whether physical,

mental or social learning. Thus, the success of the research action class is said to be successful if at least the results of average all of indicator (activity) reached 75%.

CHAPTER IV DEVELOPMENT RESULTS

A. School Background

1. General Conditions and Location of SMK Negeri 2 Purworejo

SMK Negeri 2 Purworejo is a Vocational high school was established in 1967 to be exact on January 1, 1967, based on the decision of the Minister of Education and Culture of Indonesia No. 600/B. 3/Kedj/67 on 13 March 1967. SMK Negeri 2 Purworejo located at Jalan Krajan 1, Semawungdaleman, Kutoarjo, Purworejo. The program is owned by SMK Negeri 2 Purworejo there are five Programs, namely the Administration Office, Accounting, Marketing, Hospitality Accommodation, and Multimedia. The Multimedia program is a new program of the school opened in academic year 2015/2016.

Room facilities in SMK Negeri 2 Purworejo are divided into two, namely theory room consist of 35 rooms and non theory room consisting of a courtroom, a school principal, the infirmary, library, and others. The condition of school buildings in good condition and well maintained and the building used in the learning process that is already two-story theory. The tools such as hygiene bins already available in the school environment and the bathroom also already adequate. Facility/infrastructure already available like field sports and sports equipment storage is also available.

Teacher at SMK Negeri 2 Purworejo amounted to 86 people consisting of 61 people be *Pegawai Negeri Sipil* (PNS) and 25 people representing

Guru Tidak Tetap (GTT). Employees numbered 23 people consisting of 5 persons a status of *Pegawai Negeri Sipil* (PNS), 12 people representing *Pegawai Tidak Tetap* (PTT), and 6 people were on a *Pegawai Kontrak Sementara* (PKS).

2. General Condition of Class XI AK 4 SMK Negeri 2 Purworejo

Class XI AK 4 of SMK Negeri 2 Purworejo academic year 2016/2017 is one of four class XI Accounting Program that exists in this school. This class has a number of students as many as 32 students consisting of 28 students are female and 4 male students. Classroom of XI AK 4 is located in room 35 at 2nd floor. Ancillary facilities and infrastructure that exist in class XI AK 4 consists of 16 students and 1 teacher's desk, 32 seat students and 1 teacher's chair, 1 white board, 1 LCD, 1 projector, markers, eraser, clock, calendar, picture of the President and Vice President, small cupboards, and data administration class.

B. Description of Research Data

1. Pre Observation

Before doing the research, the researcher does a pre observation when PPL (*Praktik Pengalaman Lapangan*). This observation is aimed to know the precondition of learning. Based on observations obtained some existing problems in class XI AK 4. Teacher are still using conventional methods in teaching students in the class. Media and props used by the teacher not been varied so as to make the students quickly get bored. The learning process that runs impressed monotonous and less attracted to the attention of the

students to learn. Of the 32 students, 19 students look off in following lessons with details of 6 students chat with friends, 5 students learn another lesson that's not his schedule, 3 students lay down on the bench table, and 5 students busy with himself. Just 13 students active in paying attention to the teacher, answered the questions giving by the teacher, and ask a question to the teacher. Based on the aforementioned problems can be said that students less participated in accounting learning so accounting learning activities still low that is less than 75%.

2. Planning

Observation results obtained by researcher then discussed with teacher of the subject. In accordance with the circumstances and characteristics of Class XI AK 4, researcher will implement cooperative learning model of type Student Team Achievement Division (STAD) with mind map to improve accounting learning activities of students.

This class action research conducted in two cycles that would be applied to subjects of financial accounting with the subject matter of bond payable and repayment of bond payable. If after the 2nd cycle of learning activities of students have not reached 75%, then the research will continue to the next cycle until it reaches the maximum success, but when, after the cycle II has reached the maximum success criteria 75%, then the research can be terminated, with the means of implementation of the two cycles of this research is flexible.

3. Cycle I

a. Planning

Planning activities conducted on January 29, 2017, 31 January 2017, and 1 February 2017. The planning phase is conducted to prepare various terms used in the research include:

- 1) Make a schedule of the learning with implementation of cooperative learning model type STAD with mind map. Financial accounting subjects teacher permit researcher to conduct the implementation of the learning cycle I on February 3, 2017 at 09.15 till 11.15 GMT.
- 2) Arrange the RPP (*Rencana Pelaksanaan Pembelajaran*) with the subject matter of bond payable. RPP compiled by researcher then consulted with teacher of subjects of Financial Accounting. RPP arranged for one meeting (120 minutes).
- 3) Preparing the subject matter that will be delivered when the lesson that is bond payable. It includes about the definition of bond payable, a type of bond payable, and the recording of bond payable. The subject matter is presented in the form of handout and power point. Handout distributed to each group, while the power point used researcher who act as a teacher to explain the material to students.
- 4) Make the observation sheets for assessing students learning activities. The observation guidelines also made as the technical instructions in filling out the observation sheet during the research.

- 5) Create a question of the discussion, the question of the quiz (pre test and post test), student worksheets and also answer keys of question discussion and question quiz (pre test and post test).
- 6) Prepare a blank white paper and color pencils to create a mind map in a group.
- 7) Make a group, a class divided into 8 discussion groups is heterogeneous. The number of students in one class is 32 people, so one group consisted of 4 students. This group division is based on the value of UAS (*Ujian Akhir Semester*) of financial accounting subjects in the first semester.
- 8) Make format of field notes to record the events that occurred at the time of learning in the classroom.
- 9) Setting up a number that contains a presence number of students. The shape of number is name text. This number is used to make observer easier in observed learning activities for students.
- 10) Confirm the entire planning to financial accounting subjects teacher.

b. Action

Accounting learning with the implementation of cooperative learning model type STAD with mind map on the cycle I implemented on February 3, 2017 for 3 hours of lessons (one meeting) or 09.15 till 11.15 GMT. Stage of implementation of the accounting learning with cooperative learning model type STAD with mind map is performed

according to the RPP has been arranged. Things are done at this stage are:

1) Introduction

A Researcher who act as teacher opening class with the greeting, then check for the presence of students, give motivation and perception related to the matter of bond payable, explain the learning objectives to be accomplished. The teacher then reads out the division of groups that have been compiled before, give the number to students, and instruct students to sit along with friends of the group. Next the teacher gives a quiz question in the form of pre test consists of 10 multiple choice questions and 2 essay, pre test is done individually for 15 minutes. Meanwhile, two observers put themselves to do an observation.

2) Main Activity

The teacher distributed the handout to each group to read first before teacher explain the material, the teacher are also invited to the students who have questions to record these questions. After that, the teacher explains the subject matter regarding the bond payable with power point, during the clarify the material teacher also answered a question that has been noted by students in the previous. Next the teacher gives assignments in the form of discussion question to carry out and completed in a group. Observer observes students from behind and occasionally toured to find out students' activity in detail. The

teacher also gets around to ensure that students in one group working on the problem together, discuss, and explain each other. On cycle I there are students who have not been active. After the activity is finished, the learning continued with the activities of exposure results of discussion by a representative of the group. Next the teacher discussed the matter of the discussion together with the students to see how the resolution of the question and the correct answers of discussion. The teacher also ensure the level of mastery of the students by way of asking to students and provides an opportunity for asking to students.

3) Closing

The teacher gave a post test quiz question to students to be worked on individually with a time of 15 minutes. Post test is intended to measure the progress of student scores. Furthermore the teacher instructs students to make notes about the lessons that have been learned in the form of a mind map. The teacher is handing out the blank paper and color pencils, mind map done in a group. Then the teacher concludes lesson material together with students. Teacher giving explanation to students to study the matter further, namely about repayment of bond payable, after it teacher closed the class with regards. The announcement of the team category and reward carried out on a subsequent meeting.

c. Observation

Stage of the observation is carried out in conjunction with the implementation of the action cycle I by two observers. This stage aims to observe and assess accounting learning activities of Class XI AK 4 students on financial accounting subjects. Based on the observation obtained the following results:

Table 5. Percentage of Accounting Learning Activities in Cycle I

No.	Indicator of Accounting Learning Activities	Percentage
1.	Pay attention when the teacher explains	80,77%
2.	Read the subject matter	79,49%
3.	Ask the teacher or a friend in the process of learning and discussion	69,23%
4.	Answer the questions asked by teacher or friends in the process of learning and discussion	61,54%
5.	Students suggested opinion when discussion	57,69%
6.	Done the task group given by the teacher	75,64%
7.	Done the quiz individually	76,92%
8.	Noted the subject matter that has been described individually and in a group in the form of mind map	78,21%
Average of accounting learning activities		72,44%

Source: Primary Data are Processed (appendix page 103)

Here is a diagram of the percentage accounting learning activities of students in cycle I:

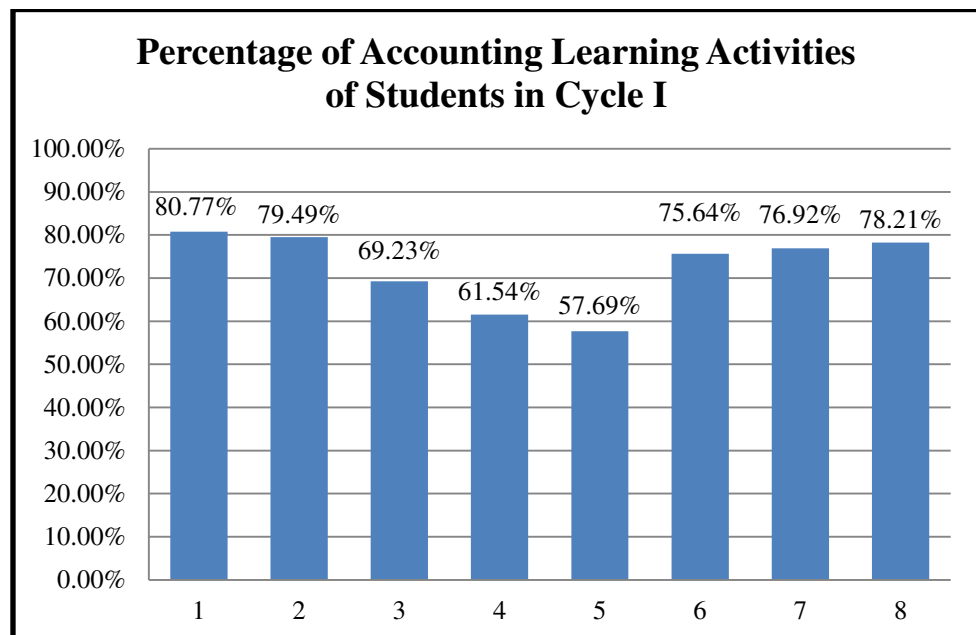


Figure 3. Percentage of Accounting Learning Activities of Students in Cycle I

Description:

1. Pay attention when the teacher explains
2. Read the subject matter
3. Ask the teacher or a friend in the process of learning and discussion
4. Answer the questions asked by teacher or friends in the process of learning and discussion
5. Students suggested opinion when discussion
6. Done the task group given by the teacher
7. Done the quiz individually
8. Noted the subject matter that has been described individually and in a group in the form of mind map

Based on the above diagram, the percentage accounting learning activities of class XI AK 4 students shows there are three indicators that have not reached the criteria of a minimum of 75%. The third indicator is an indicator of the ask a teacher or a friend is in the process of learning and discussion with the result of the percentage of 69,23%, indicator answer the questions asked of teacher or friends in the process of learning and discussion with the result of the percentage of 61,54%, and

indicator students suggested opinion when discussion with result percentage of 57,69%. The result of average all of indicator also have not yet reached the minimum criteria (75%) in cycle I.

d. Reflection

Stage of reflection is done after the result of the action on the cycle I gained. Implementation of a learning with the implementation of cooperative learning model type STAD with mind map has not been maximized in cycle I. The weaknesses during of actions in the cycle I include:

- 1) At the time the teacher asked about the subject matter to students, students tend to answer these questions simultaneously, there has been no initiative from the students to raise their hands and answering questions.
- 2) When the process of discussion, students who suggest dominated by students that are clever so the less clever students tend to passive and just follows the flow of discussion.
- 3) While working on the quiz pre test and post test some students there are still lacking confidence to do it, there are still students who teamed up with his friend for the work on the question of the quiz. The results of the quiz are not reflective of the actual results.

Based on the results of the reflection on the cycle I, repairs done to the cycle II include:

- 1) The teacher will back up a lot of questions, so that teacher can give these questions at each session in learning, students are expected to be more active and understand a lot about the lessons learned. In addition to the question of teacher, students will also be motivated to study more actively again. Students are also expected to have the initiative to answer questions from the teacher without designated in advance.
- 2) The teacher gives understanding and emphasize to students to be more confident and honest in doing a quiz question pre test or post test.
- 3) The teacher gives a sense to the students that in the discussion of all members must be active and contribute so that the problems discussed are resolved.

4. Cycle II

a. Planning

Planning activities on cycle II is not much different with cycle I. The planning in cycle II is done based on the results of the reflection on the cycle I. This planning is conducted to date 7 and 8 February 2017. Planning activities on the cycle II consists of:

- 1) Make a schedule of the learning with the implementation of cooperative learning model type STAD with mind map. Study on the cycle II set on 10 February 2017 at 09.15 till 11.15 GMT (120 minutes).
- 2) Arranged the RPP (*Rencana Pelaksanaan Pembelajaran*) with the subject matter of repayment bond payable. RPP compiled by

researcher then consulted with teacher of subject of Financial Accounting. RPP arranged for one meeting (120 minutes).

- 3) Preparing the subject matter that will be delivered when the lesson that is repayment bond payable. It's about the definition of repayment bond payable, criteria of repayment bond payable, and recording of repayment bond payable. The subject matter is presented in the form of handout and power point. Handout distributed to each group, while the power point used researcher who act as a teacher to explain the material to students.
- 4) Make the observation sheets for assessing student learning activities. The observation guidelines also made as technical instruction in filling out the observation sheet during the research.
- 5) Create a question of the discussion, the question of the quiz (pre test and post test), student worksheets, and also answer keys of question discussion and question quiz (pre test and post test).
- 6) Prepare a blank white paper and color pencils to create a mind map in a group.
- 7) Prepare a list of groups for discussion. The list of groups same as in the cycle I.
- 8) Make format of field notes to record the events that occurred at the time of learning in the classroom.
- 9) Setting up the number to make it easier for the observer in observing the learning activities of students.

10) Confirm the entire planning to financial accounting subject teacher.

b. Action

Accounting learning with the implementation of cooperative learning model type STAD with mind map on the cycle II implemented in February, 10 2017 for 3 hours of lesson (one meeting) or 09.15 till 11.15 GMT. Stage of implementation of the accounting learning with cooperative learning model type STAD with mind map is performed according to the RPP (*Rencana Pelaksanaan Pembelajaran*) has been compiled. Things are done at this stage are:

1) Introduction

Researcher who act as teacher opening class with the greeting, then check for the presence of students, reviewing the lessons of previous meeting, gives the motivation of learning to students, as well as explain the learning objectives to be accomplished. Furthermore, teacher instruct students to focus and be active in learning. The teacher then reads out the breakout group, a list of the group just same as the cycle I, besides the teacher also shared a number to students and directing students to sit together in one group. Then the teacher gives a quiz question pre test to measure the ability of the early students, reserved pre test consists of 10 multiple choice questions and 2 essay. Time working on pre test for 15 minutes and the students working on individually. Observer puts themselves to make the observation at the time of learning. Observer totalling two persons consisting of observer

A and observer B. Observer A observed learning activities of students group 1-4, while observer B observes the learning activities of students group 5-8.

2) Main Activity

The teacher provided a handout on repayment bond payable material to each group, the teacher also gives the result of mind map for each group, it was because the material in cycle II still has something to do with the material on a cycle I. Students read the handout before the teacher explains material repayment of bond payable, students are also given the opportunity to write a question. Next the teacher describes the subject matter concerning the repayment of bond payable with power point, during the clarify the material teacher also answered questions asked by students in the reading session material. The learning continued with the discussion, the teacher gave the matter of discussion to each group and the problem worked out and resolved in a group. Two observers observe students from behind and occasionally around to observe the students' activity in detail. The teacher also gets around to each group to ensure that each group actually cooperate in resolving the matter of discussion and also make sure that their fellow members of the group help each other understand the material being studied. The next learning activities are the disclosure of the results of discussion with a representative of the group. Then the teacher discusses the matter of

discussion together with the students, the goal was to find out how the resolution of the question of the correct answers and discussion of a matter of discussion. To ensure a level of mastery students, teacher occasionally gives questions to the students and to give an opportunity to the students to ask questions about the materials or things that are not yet understood.

3) Closing

The teacher gave the post test quiz question with answer sheet to each student, the time for doing the post test is 15 minutes. Post test gives to students to measure the progress of the students score. After completion of the session doing the post test quiz, the teacher instructs students to make notes about repayment of bond payable material in the form of mind map in a group. The teacher is delivering the blank paper and pencil colors to each group, each member must contribute in making the mind map. The teacher advice students create a mind map that is exciting and creative by using a blend of color, line, symbol, and image. Next the teacher summed up the matter together with the students. The teacher closed the classroom with regards and also give a big thank to the students. The category of the team announced on 9 March 2017.

c. Observation

Stage of the observation is carried out in conjunction with the implementation of the action cycle II by two observers. This stage aims

to observe and assess accounting learning activities of class XI AK 4 students on financial accounting subjects. Based on the observations obtained the following results:

Table 6. Percentage of Accounting Learning Activities in Cycle II

No.	Indicator of Accounting Learning Activities	Percentage
1.	Pay attention when the teacher explains	93,75%
2.	Read the subject matter	98,96%
3.	Ask the teacher or a friend in the process of learning and discussion	89,58%
4.	Answer the questions asked by teacher or friends in the process of learning and discussion	84,38%
5.	Students suggested opinion when discussion	91,67%
6.	Done the task group given by the teacher	96,88%
7.	Done the quiz individually	84,38%
8.	Note the subject matter that has been described individually and in a group in the form of mind map	85,42%
Average of accounting learning activities		90,63%

Source: Primary Data are Processed (appendix page 130)

Here is a diagram of the percentage accounting learning activities of students in cycle II:

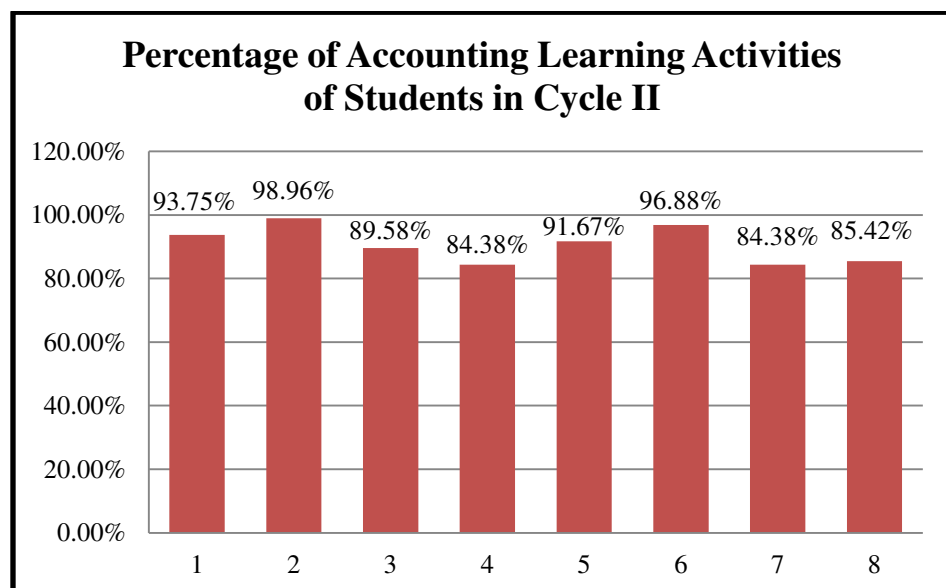


Figure 4. Percentage of Accounting Learning Activities of Students in Cycle II

Description:

1. Pay attention when the teacher explains
2. Read the subject matter
3. Ask the teacher or a friend in the process of learning and discussion
4. Answer the questions asked by teacher or friends in the process of learning and discussion
5. Students suggested opinion when discussion
6. Done the task group given by the teacher
7. Done the quiz individually
8. Noted the subject matter that has been described individually and in a group in the form of mind map

Based on the table and diagram above, it can be seen that each indicator has reached a predetermined minimal criteria (75%). Overall also obtained a score of accounting learning activities that go beyond the minimum criteria where the obtained score an average of 90,63%.

d. Reflection

The results of the implementation of the action cycle II then evaluated by researcher acting as teacher. Based on the evaluation not found the meaning constraints, all of it due to the execution of the cycle II is smooth and better than cycle I. Implementation of cooperative learning model type STAD with mind map has enhanced accounting learning activities of students from the cycle I to cycle II. In addition to this, with the implementation of cooperative learning model type STAD with mind map, the students' understanding increase in understanding of the materials given by the teacher. It can be seen from the results of the increased pre test to post test, from the overall average value of pre test to post test for each student increases. From the description, it can be concluded that the implementation of the class act with the

implementation of cooperative learning model type STAD with mind map generally regarded successfully to improve accounting learning activities of class XI AK 4 students SMK Negeri 2 Purworejo.

C. Research Result Discussion

Class action research with the implementation of cooperative learning model type STAD with mind map on the subjects of financial accounting was performed for two cycles with the stages of planning, implementation, observation, and reflection. Cooperative learning model type STAD with mind map aims to improve accounting learning activities of class XI AK 4 students of SMK Negeri 2 Purworejo. The following table of indicators increased of accounting learning activities class XI AK 4 of SMK Negeri 2 Purworejo from the cycle I to cycle II:

Table 7. Increased Accounting Learning Activities of Students from the Cycle I to Cycle II

No	Indicators of Accounting Learning Activities	Percentage		The increase
		Cycle I	Cycle II	
1	Pay attention when the teacher explains	80,77%	93,75%	12,98%
2	Read the subject matter	79,49%	98,96%	19,47%
3	Ask the teacher or a friend in the process of learning and discussion	69,23%	89,58%	20,35%
4	Answer the questions asked by teacher or friends in the process of learning and discussion	61,54%	84,38%	22,84%
5	Students suggested opinion when discussion	57,69%	91,67%	33,98%
6	Done the task group given by the teacher	75,64%	96,88%	21,24%
7	Done the quiz individually	76,92%	84,38%	7,46%
8	Noted the subject matter that has been described individually and in a group in the form of mind map	78,21%	85,42%	7,21%
Average of accounting learning activities		72,44%	90,63%	18,19%

Source: Primary Data are processed

Increased accounting learning activities of students from the cycle I to cycle II if presented in the form of a diagram will look as follows:

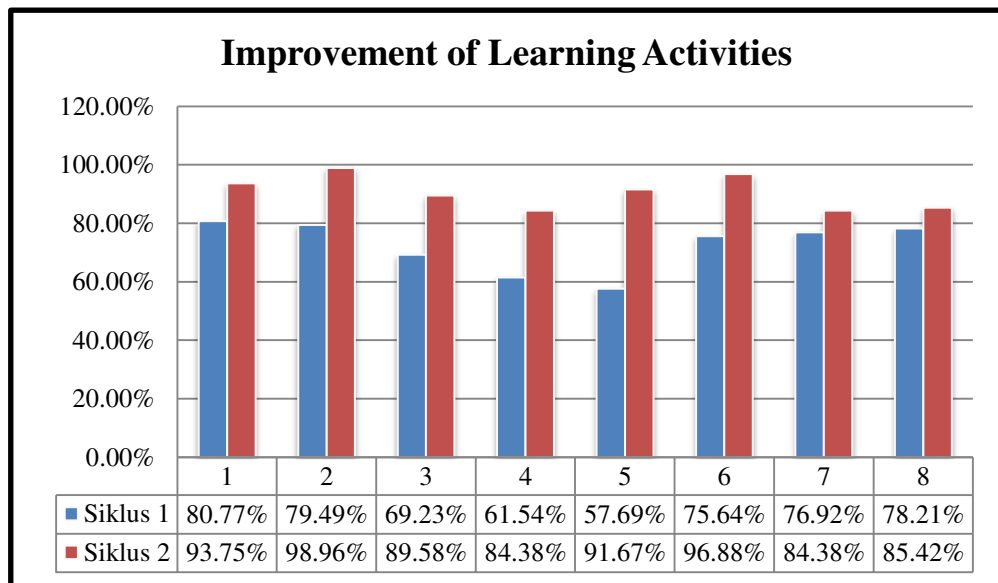


Figure 5. Increased Accounting Learning Activities from Cycle I to Cycle II

Description:

1. Pay attention when the teacher explains
2. Read the subject matter
3. Ask the teacher or a friend in the process of learning and discussion
4. Answer the questions asked by teacher or friends in the process of learning and discussion
5. Students suggested opinion when discussion
6. Done the task group given by the teacher
7. Done the quiz individually
8. Noted the subject matter that has been described individually and in a group in the form of mind map

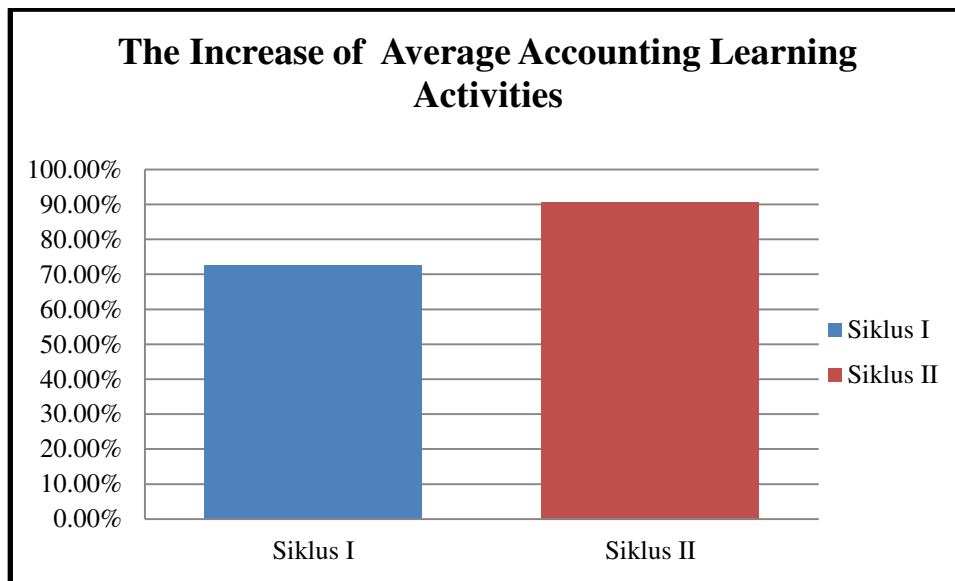


Figure 6. The Increase of Average Accounting Learning Activities

Based on Figure 5, it can be seen that the accounting learning activities increased from the cycle I to cycle II for each indicator. Average of accounting learning activities as a whole also increase from the cycle I to cycle II, average of accounting learning activities in the cycle I is 72,44% and cycle II is 90,63%. The magnitude of the increase in the average overall accounting learning activities is 18,19%. The following spelled out in detail regarding the improvement of accounting learning activities for each indicator:

1. Indicator of pay attention when the teacher explains

The increase in the percentage of accounting learning activities on this indicator amounted to 12,98% from cycle I of 80,77% to 93,75% in cycle II. In cycle II students focus more when teacher explain/give a description of the subject matter, the students listen well to what is conveyed by the teacher. This appears to be different from the circumstances in cycle I, there

are still students who do play while the teacher explained the lesson. However, in cycle II teacher could resolve the problem by giving direction to the students that the material is important so that students should listen carefully.

2. Indicator of read the subject matter

The increase in the percentage of accounting learning activities on this indicator amounted 19,47% from the cycle I of 79,49% to 98,96% in cycle II. The activity of reading material on the cycle II increased due to the difficulty level of the studied material is more complex. Students immediately read the subject matter either from the source books or handout given by the teacher. The students seemed serious and focus to understand the subject matter studied. On cycle I still look for students who have not read the material, it is because the subject matter in the cycle I easier, so that students consider themselves are already familiar with the subject matter. Problems can be resolved on the cycle II by the way teacher instruct students to avid reader so that students gained more knowledge and also make easy for students in doing a quiz or assignment given by the teacher.

3. Indicator of ask the teacher or a friend in the process of learning and discussion

The increase in the percentage of accounting learning activities on this indicator amounted 20,35% from the cycle I of 69,23% to 89,58% in cycle II. In cycle II teacher to optimize her role to guide the students in asking questions in the learning process, while discussion the teacher also insisted

if there are things that are not yet understood to be asked also to a friend in one of the group before being asked to the teacher concerned. Material on cycle II is more difficult than the cycle I so that students want more mastered and understood the material. This causes the students motivated to ask questions related to content not yet understood to the teacher or a friend in one group, the intensity of the students in asking questions also increased or more than one time in asking questions to the teacher and also friends in one group.

4. Indicator of answer the questions asked by teacher or friends in the process of learning and discussion

The increase in the percentage of accounting learning activities on this indicator amounted 22,84% from the cycle I of 61,54% to 84,38% in cycle II. The increase in this indicator is concerned with the improvement of the indicator ask the teacher or a friend is in the process of learning and discussion. In cycle II, many students asked so many students that give an answer. Additionally, on the cycle II, when the teacher asks a question, many students initiatives volunteered to answer questions from the teacher. Teacher on the cycle II make a list of questions that a lot more to make students more active in learning, with many questions and answers that appear in learning so students will be more familiar with and understand the material studied. This increase represents the second highest increase after an increase in the indicator of the students suggested opinion when discussion.

5. Indicator of students suggested opinion when discussion

The increase in the percentage of accounting learning activities on this indicator amounted 33,98% from the cycle I of 57,69% to 91,67% in cycle II. In cycle II students who suggested when discussion more time because the matter of discussion more difficult than cycle I. In addition students who suggested not dominated by students who are good at it. In the cycle I students tend to be passive in the following discussion, this is proven by the students thus dwells in the following discussion. But teacher can resolve it, the teacher instructs students that in the process of discussion of all members of the group must contribute and cooperate to give an opinion in the form of advice and also input to resolve a matter of discussion. The increase in this indicator is the highest increase among the increase of 8 indicators.

6. Indicator of done the task group given by the teacher

The increase in the percentage of accounting learning activities on this indicator amounted 21,24% from the cycle I of 75,64% to 96,88% in cycle II. The increase in this indicator is concerned with the increase in the indicator students suggested opinion when discussion. Each group more seriously in doing the task group in the form of a question of the discussions given teacher. Each group even wanted to resolve the matter carefully. In cycle II teacher directs students to work on each task group both question discussion or the other with as best as possible, it aims so that students can

measure their learning abilities and skills and also get used to the challenges given the teacher in the learning process.

7. Indicator of done the quiz individually

The increase in the percentage of accounting learning activities on this indicator amounted 7,46% from the cycle I of 76,92% to 84,38% in cycle II. In cycle I still found the students who not confident in doing quiz question both pre test or post test. To resolve the problem in cycle II teacher gives direction and emphases to students to be honest and disciplined in working on the question of the quiz individually. So on cycle II students look more serious and disciplined in doing a quiz question pre test and post test. Of the overall student average results pre test to post test increased.

8. Indicator of noted the subject matter that has been described individually and in a group in the from of mind map

The increase in the percentage of accounting learning activities on this indicator amounted 7,21% from the cycle I of 78,21% to 85,42% in cycle II. In cycle I when there is additional material or material that is important the average students are directly noted in the textbooks that are owned, but there are also students are reluctant to take copious notes. When given the task to take down the material in the form of mind map in a group students more interested in working on it. This activity increases on the cycle II because the material learned more difficult so that students take note of an important and material needed by the students. At the time of making the mind map with a group of students were also more eager and excited so that the results

of the mind map more variety and also creative. This increase is the lowest increase among the increase of 8 indicators, the increase of this indicator is not as big as other indicators increased.

Increase in activity on each of these indicators in accordance with expressed by Dimyati and Mudjiono (2009:63) that one of the ways that can be used to increase the activity of the students is by multimetode and multimedia. Are the multimetode in this research, namely with the implementation of cooperative learning model type STAD, whereas the definition of multimedia is a mind map that made the students in a group. Mind map used to facilitate students in remembering the lessons and take note of the lessons with a concise and beautifully. It is accordingly presented by Buzan (2008:9), that one of the benefits of a mind map is fun to see, read, learn, and remember. With an increase in learning activities through the implementation of cooperative learning model type STAD with mind map, then the hypothesis of action stated already answered.

Research that supports the results of the research is the research of the Finlam Kurniasih (2016) with the title *Implementasi Model Pembelajaran Kooperatif Tipe Students Teams Achievement Division (STAD) Berbantu Permainan Kotak-Katik untuk Meningkatkan Aktivitas Belajar Akuntansi Siswa Kelas X Akuntansi 2 SMK Negeri 1 Pengasih Tahun Ajaran 2015/2016*. The research results show that in general accounting learning activities of students has increased. It can be seen from the average accounting learning activities in the cycle I of 68,15% increase to 91,67% in cycle II. Other research that

supports the results of this research is research by Jatu Arifa Fahmi (2013), the results of this research showed an increase in the liveliness of student learning amounted 22,95% from the cycle I of 67,38% to 90,33% in cycle II. The research also supports this research is research by Nur Inayati (2015), the results of this research showed an increase in the average accounting learning activities of students in the cycle I of 76,2% increase to 92,17% in cycle II. Thus, the implementation of Cooperative Learning Model Type STAD With Mind Map proved can improve accounting learning activities of students on subjects of Financial Accounting with the subject matter of Bond Payable and Repayment of Bond Payable.

D. Research Weakness

In doing the research of Implementation Cooperative Learning Model Type STAD With Mind Map to Improve Accounting Learning Activities of Class XI AK 4 Students of SMK Negeri 2 Purworejo Academic Year 2016/2017, there are some limitations. Limitations of the research include:

1. The class action research against the students' learning activities only include 3 types of learning activity that is a visual activity, oral activity, and writing activity given these three types of activity are the most outstanding activity in Financial Accounting.
2. The research only focused on the subject matter of Bond Payable and Repayment Bond Payable to measure accounting learning activities of students, this research does not cover all the subject matter within the subject matter of Financial Accounting.

3. This research has not measured the response of students against the implementation of Cooperative Learning Model Type STAD With Mind Map so that it is not yet known whether the response was positive or not.
4. The number of students on the implementation cycle I and cycle II is different due to the cycle I some students have permission, so that a comparison of cycle I and cycle II has the maximum number of different references.
5. The criteria of each indicator of learning activities less clearly and detailed so as to allow less in accordance with the indicators that should be.
6. Mind map more suitable made individually instead of in a group, it is because the understanding of the students against the writings, symbols, and images sometimes varies with each other.

CHAPTER V

CONCLUSIONS AND SUGGESTIONS

A. Conclusions

Based on the research result and discussion on chapter IV, it can be concluded that the implementation of Cooperative Learning Model Type STAD With Mind Map can Improve Accounting Learning Activities of Class XI AK 4 Students of SMK Negeri 2 Purworejo Academic Year 2016/2017. This is evidenced by the increased average accounting learning activities and increasing the eight indicators of accounting learning activities. Average of accounting learning activities in cycle I about 72,44% and cycle II has reached the specified minimum criteria of 75% with the results of 90,63%. The improvement of each indicator is evidenced by the description as follows:

1. Indicator pay attention to the teacher when explains experience increased by 12,98% from the cycle I of 80,77% to 93,75% in cycle II.
2. Indicator read the subject matter experience increased by 19,47% from the cycle I of 79,49% to 98,96% in cycle II.
3. Indicator ask the teacher or a friend in the process of learning and discussion experience increased by 20,35% from the cycle I of 69,23% to 89,58% in cycle II.
4. Indicator answer the question asked by teacher or friends in the process of learning and discussion experience increased by 22,84% from the cycle I of 61,54% to 84,38% in cycle II.

5. Indicator students suggested opinion when discussion experience increased by 33,98% from the cycle I of 57,69% to 91,67% in cycle II.
6. Indicator done the task group given by the teacher experience increased by 21,24% from the cycle I of 75,64% to 96,88% in cycle II.
7. Indicator done the quiz individually experience increased by 7,46% from the cycle I of 76,92% to 84,38% in cycle II.
8. Indicator noted the subject matter that has been described individually and in a group in the form of mind map experience increased by 7,21% from the cycle I of 78,21% to 84,38% in cycle II.

B. Suggestions

1. For Teachers SMK Negeri 2 Purworejo

Teachers can try cooperative learning model type STAD with mind map on other basic competence because proved can improve accounting learning activities of students. Teachers should also provide a challenge to the students in learning activities so that students become active and excited in following the instruction. Teachers also expected can give a fun learning atmosphere.

2. For Students

Students should cultivate their awareness for active in following the process of learning, so that students can receive the subject matter as a whole. Students should increase the activity of reading material, ask a teacher, and noting the important subject matter and not yet recorded in books or handout. Each student is also expected to be mutually supportive

of each other to be energetic and active in order to follow the learning process.

3. For the Next Researchers

The next researchers can use and develop a class action research with cooperative learning model type STAD with mind map to improve accounting learning activities of students on subjects of Financial Accounting with other base competence or in other accounting subjects, so that it can resolve the problems in the process of learning in the field.

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APPENDICES

Appendix 1. *Rencana Pelaksanaan Pembelajaran* of Cycle I

**RENCANA PELAKSANAAN PEMBELAJARAN
(RPP)**

Sekolah : SMK Negeri 2 Purworejo
Mata Pelajaran : Akuntansi Keuangan
Kelas/Semester : XI AK/ 2 (Genap)
Materi Pokok : Utang Obligasi
Alokasi Waktu : 3 x 45 Menit

A. Kompetensi Inti

- KI-1 Menghayati dan mengamalkan ajaran agama yang dianutnya
- KI-2 Menghayati dan mengamalkan perilaku jujur, disiplin, tanggung jawab, peduli (gotong royong, kerjasama, damai), santun, responsif dan proaktif dan menunjukkan sikap sebagai bagian dari solusi atas berbagai permasalahan dalam berinteraksi secara efektif dengan lingkungan sosial dan alam serta dalam menempatkan diri sebagai cerminan bangsa dalam pergaulan dunia.
- KI-3 Memahami, menerapkan, menganalisis dan mengevaluasi pengetahuan faktual, konseptual, prosedural, dan metakognitif berdasarkan rasa ingintahunya tentang ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dengan wawasan kemanusiaan, kebangsaan, kenegaraan, dan peradaban terkait penyebab fenomena dan kejadian, serta menerapkan pengetahuan prosedural pada bidang kajian yang spesifik sesuai dengan bakat dan minatnya untuk memecahkan masalah.
- KI-4 Mengolah, menalar, menyaji, dan mencipta dalam ranah konkret dan ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah secara mandiri serta bertindak secara efektif dan kreatif, dan mampu menggunakan metoda sesuai kaidah keilmuan.

B. Kompetensi Dasar

- 1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas.

- 1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.
- 2.1. Memiliki motivasi internal dan menunjukkan rasa ingin dalam menemukan dan memahami pengetahuan dasar tentang keuangan dan akuntansi.
- 2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang keuangan dan akuntansi.
- 2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja, dan alam.
- 3.1 Menjelaskan karakteristik, pengertian, dan jenis-jenis utang obligasi serta masalah penerbitan dan pencatatannya.
- 4.1 Mencatat transaksi yang terkait dengan utang obligasi.

C. Indikator Pencapaian Kompetensi

1. Indikator KD pada KI pengetahuan
 - 3.4.1 Menjelaskan pengertian utang obligasi
 - 3.4.2 Menjelaskan jenis-jenis utang obligasi
 - 3.4.3 Menjelaskan pencatatan utang obligasi
2. Indikator KD pada KI keterampilan
 - 4.4.1 Mencatat transaksi yang terkait dengan utang obligasi

D. Tujuan Pembelajaran

1. Peserta didik dapat menjelaskan karakteristik dan pengertian utang obligasi.
2. Peserta didik dapat menjelaskan jenis utang obligasi.
3. Peserta didik dapat menjelaskan pencatatan proses utang obligasi.
4. Peserta didik dapat mencatat transaksi pada saat pengeluaran obligasi.

E. Materi Pembelajaran

Materi pembelajaran yang akan disampaikan meliputi

1. Karakteristik dan pengertian utang obligasi
2. Jenis utang obligasi

3. Proses pencatatan utang obligasi
 - a. Pencatatan pada saat pengeluaran/penempatan obligasi
 - b. Pencatatan bunga obligasi
 - c. Pencatatan amortisasi agio dan disagio

(materi terlampir)

F. Pendekatan, Model dan Metode

1. Pendekatan pembelajaran : *Scientific Learning*
2. Model Pembelajaran : *Cooperative Learning* Tipe STAD
Berbantu Mind Map
3. Metode Pembelajaran : Kuis, Diskusi, dan Penugasan

G. Kegiatan Pembelajaran

1. Pendahuluan/Kegiatan Awal (30 menit)

Orientasi, Motivasi dan Apersepsi

- Ketua kelas menyiapkan dan memimpin doa pada saat pelajaran akan dimulai
- Guru memberikan salam, mengondisikan kelas, dan mempresensi
- Siswa menjawab salam, menertibkan tempat duduk dan menertibkan diri, dan menjawab siswa yang tidak hadir.
- Guru menyampaikan kompetensi dasar dan tujuan pembelajaran.
- Guru menyampaikan model dan metode pembelajaran yang akan digunakan.
- Guru mengumumkan pembagian kelompok sesuai peringkat yang telah disusun sebelumnya.
- Siswa berkumpul dengan kelompok yang disusun sebelumnya.
- Guru membagikan *name text* yang berisi nomer presensi ke siswa.
- Guru memberikan *pre test* untuk mengukur kemampuan siswa.
- Siswa mengerjakan *pre test*.

2. Kegiatan Inti (75 menit)

Pembelajaran menggunakan model pembelajaran kooperatif tipe STAD berbantu *Mind Map*

a. Pemberian stimulus terhadap siswa

- Guru meminta siswa untuk membaca buku penunjang materi utang obligasi dan memperhatikan penjelasan guru.
- Siswa membaca buku penunjang materi obligasi dan memperhatikan penjelasan guru.

b. Pernyataan/ Identifikasi masalah

- Guru merangsang dan mengkondisikan siswa untuk berani bertanya
- Siswa bertanya kepada sumber (teman, guru) dan membandingkan dengan pengalamannya

c. Pengumpulan Data

- Guru memberikan soal diskusi kepada siswa untuk diselesaikan secara berkelompok.
- Setiap siswa bertanggung jawab atas keberhasilan teman sekelompok dalam memahami materi yang didiskusikan.

d. Pengolahan data dan pembuktian

- Siswa dibimbing guru mengoreksi dan membetulkan jawaban dari soal latihan mengenai utang obligasi

e. Menarik kesimpulan

- Siswa dibimbing guru menyimpulkan materi utang obligasi

3. Penutup (30 menit)

Rangkuman, Refleksi, dan Tindak lanjut

a. Peserta didik mengerjakan *post test*

b. Peserta didik membuat rangkuman catatan dalam bentuk *mind map*

c. Guru melakukan refleksi terhadap proses pembelajaran dan memberikan apresiasi terhadap peserta didik.

d. Guru bersama peserta didik merencanakan tindak lanjut pembelajaran untuk pertemuan selanjutnya.

e. Menutup pelajaran dengan doa dan salam penutup.

H. Media, Alat, Bahan, dan Sumber Belajar

1. Media : Buku Akuntansi, *Power Point*, Mind Map
yang dibuat oleh siswa

2. Alat/Bahan : LCD, Laptop, Spidol, Papan Tulis, Kalkulator

3. Sumber Belajar :

- a. Akuntansi SMK-Seri D, Armico
- b. Akuntansi 2B-Erlangga

I. Penilaian

1. Teknik Penilaian

- a. Tes tertulis, yaitu digunakan untuk mengukur skor kemajuan belajar berupa *pre test* pada awal KD dan *post test* pada akhir KD.
- b. Observasi, yaitu untuk mengetahui aktivitas belajar siswa selama pembelajaran berlangsung.

2. Instrumen Penilaian

- a. Tes tertulis
- b. Lembar observasi

(instrumen penilaian secara lengkap terlampir)

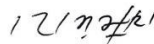
Purworejo, 03 Februari 2017

Mengetahui
Guru Mata Pelajaran



Lyna Kristianawati, S.Pd., M.Pd.
NIP. 19710923 200701 2 010

Mahasiswa Peneliti



Novia Lestari
NIM. 13803241049

Appendix 2. Subject Matter of Cycle I

UTANG OBLIGASI **(*BONDS PAYABLE*)**

A. Pengertian

Utang obligasi adalah utang yang diperoleh melalui penjualan surat-surat obligasi. Hal-hal yang dicantumkan dalam surat obligasi adalah:

1. Nominal obligasi
2. Bunga per tahun
3. Tanggal pelunasan/Jatuh Tempo
4. Tanggal Kupon
5. Ketentuan lainnya

Pinjaman obligasi terdiri dari dua jenis yaitu:

1. *Secured bonds* yaitu obligasi yang dijamin dengan aktiva tertentu.
2. *Debenture bonds* yaitu obligasi yang tidak dijamin dengan aktiva tertentu.

B. Pencatatan Pinjaman Obligasi

1. Pengeluaran/penempatan obligasi dapat dicatat dengan dua cara, yaitu:
 - a. Pencatatan sejak penempatan (yang dicatat hanya yang terjual)
 - b. Pencatatan sejak penerbitan (yang dicatat obligasi yang terjual dan yang belum terjual)

Jenis-jenis penjualan obligasi:

- a. Obligasi yang dijual sebesar nilai nominal (Nilai Pari)
 - b. Obligasi yang dijual di atas nilai nominal, selisih antara harga nominal dengan harga jualnya disebut agio obligasi (*premium*), termasuk selisih yang menguntungkan.
 - c. Obligasi yang dijual di bawah nilai nominal, selisih antara harga nominal dengan harga jualnya disebut disagio obligasi (*discount*), termasuk selisih yang merugikan.
2. Bunga obligasi

Bunga obligasi dibayar tiap enam bulan pada tanggal-tanggal tertentu yang disebut tanggal kupon, misalnya 1/3 dan 1/9, 1/4 dan 1/10, dll. Bunga obligasi dicatat dalam akun beban bunga.

Kejadian-kejadian yang mengakibatkan timbulnya pencatatan beban bunga meliputi:

- a. Waktu penempatan/pengeluaran obligasi yang tidak terjadi pada salah satu tanggal kupon, sehingga timbul bunga berjalan yang harus dibayar oleh pembeli untuk masa mulai tanggal kupon terakhir s.d tanggal transaksi. Misal obligasi dikeluarkan tanggal 1 November, dan tanggal kupon 1/4 dan 1/10, maka bunga berjalan dihitung dari 1/10 – 1/11= 1 bulan.
 - b. Tiap tanggal kupon, harus membayar bunga 6 bulan.
 - c. Pada akhir periode akuntansi, harus dibuat jurnal penyesuaian untuk bunga berjalan.
 - d. Pada awal periode akuntansi, sebaiknya dibuat jurnal pembalik.
3. Pencatatan penempatan obligasi sejak penempatan (metode langsung)

- a. Penempatan tepat hari kupon kurs nominal

Kas	xxx	-
Utang Obligasi	-	Xxx

- b. Penempatan tepat hari kupon kurs di bawah nominal

Kas	xxx	-
Disagio obligasi	xxx	-
Utang Obligasi	-	Xxx

- c. Penempatan tepat hari kupon kurs di atas nominal

Kas	xxx	-
Utang Obligasi	-	Xxx
Agio Obligasi	-	Xxx

- d. Penempatan di antara tanggal-tanggal kupon kurs nominal

Kas	xxx	-
Utang Obligasi	-	Xxx
Beban Bunga	-	Xxx

e. Penempatan di antara tanggal-tanggal kupon kurs di bawah nominal

Kas	xxx	-
Disagio Obligasi	xxx	-
Utang Obligasi	-	Xxx
Beban Bunga	-	Xxx

f. Penempatan di antara tanggal-tanggal kupon kurs di atas nominal

Kas	xxx	-
Agio Obligasi	-	Xxx
Utang Obligasi	-	Xxx
Beban Bunga	-	Xxx

4. Amortisasi (Alokasi) agio dan disagio obligasi

Agio/disagio obligasi harus diamortisasi ke dalam bunga obligasi secara proporsional, sesuai umur jatuh tempo obligasi tersebut. Amortisasi bisa dilakukan setiap akhir periode akuntansi atau setiap tanggal kupon.

a. Jurnal untuk mengamortisasi agio obligasi

Agio Obligasi	xxx	-
Beban Bunga	-	Xxx

Contoh:

Obligasi ditempatkan dari tanggal 1 Oktober 2009 dan akan jatuh tempo tanggal 1 Oktober 2010. Kupon tanggal 1/4 dan 1/10, nominal 1.200.000.000, tingkat bunga 12%, dan kurs 120%.

Nilai Nominal = 1.200.000.000

Kurs 120% x 1.200.000.000 = 1.440.000.000

Agio Obligasi = 240.000.000

Umur obligasi= 1/10/2009-1/10/2010= 12 bulan

Amortisasi saat tanggal kupon 1/4/2010 (1/10/2009-1/4/2010)= 6 bulan

6/12 x 240.000.000= 120.000.000

Agio Obligasi	120.000.000	-
Beban Bunga	-	120.000.000

b. Jurnal untuk mengamortisasi disagio obligasi

Beban Bunga	xxx	-
Disagio Obligasi	-	Xxx

Contoh:

Obligasi ditempatkan dari tanggal 1 September 2009 dan akan jatuh tempo tanggal 1 September 2010. Kupon tanggal 1/3 dan 1/9, nominal 1.200.000.000, tingkat bunga 12%, dan kurs 90%.

Nilai Nominal = 1.200.000.000

Kurs 90% x 1.200.000.000 = 1.080.000.000

Disagio Obligasi = 120.000.000

Umur obligasi= 1/9/2009-1/9/2010= 12 bulan

Amortisasi saat tanggal kupon 1/3/2010 (1/9/2009-1/3/2010)= 6 bulan

6/12 x 120.000.000= 60.000.000

Beban Bunga	60.000.000	-
Disagio Obligasi	-	60.000.000

5. Pelunasan/Penebusan obligasi

Pelunasan obligasi pada umumnya dilakukan pada tanggal jatuh tempo, tetapi jika memang dana untuk pelunasan sudah siap sebelum tanggal jatuh tempo, maka lebih baik obligasi yang beredar ditarik kembali daripada membayar bunga setiap tanggal kupon.

- ✓ Jika pelunasan obligasi dilakukan pada tanggal jatuh tempo, pembayaran sebesar nilai nominal ditambah bunga yang terutang.
- ✓ Jika pelunasan obligasi dilakukan sebelum tanggal jatuh tempo, berarti membeli kembali obligasi dari para pemegangnya, dengan harga kesepakatan atau harga wajar menurut bursa surat-surat berharga, sehingga mungkin timbul laba/rugi pelunasan.

Appendix 3. The Question of The Quiz Cycle I

Soal Kuis (*Pre Test/Post Test*) Siklus I

Soal Pilihan Ganda

Berilah tanda silang pada lembar jawaban yang telah disediakan!

1. Perhatikan jenis-jenis utang berikut:
 1. Utang Dagang
 2. Utang Obligasi
 3. Utang Hipotek
 4. Utang Dividen
 5. Utang BersyaratJenis utang yang termasuk utang jangka panjang adalah.....
 - a. 1, 3, dan 5
 - b. 1, 2, dan 4
 - c. 2, 3, dan 5
 - d. 2, 4, dan 5
 - e. 3, 4, dan 5
2. Utang yang waktu pelunasannya lebih dari satu tahun dengan jaminan aktiva tetap disebut.....
 - a. *Contigen liabilities*
 - b. *Bonds payable*
 - c. *Current liabilities*
 - d. *Account payable*
 - e. *Mortgage payable*
3. Utang yang diperoleh melalui penjualan surat-surat obligasi disebut.....
 - a. *Contigen liabilities*
 - b. *Bonds payable*
 - c. *Long term liabilities*
 - d. *Account payable*
 - e. *Notes Payable*
4. Akun untuk mencatat utang jangka panjang yang timbul akibat perusahaan menjual obligasi kepada masyarakat adalah.....
 - a. *Account payable*
 - b. *Current liabilities*
 - c. *Bonds payable*
 - d. *Mortgage payable*
 - e. *Contigen liabilities*
5. Obligasi yang dijamin dengan aktiva tertentu disebut.....
 - a. *Premium*
 - b. *Discount*
 - c. *Debentured bonds*
 - d. *Secured bonds*
 - e. Disagio obligasi
6. Obligasi yang tidak dijamin dengan aktiva tertentu disebut.....
 - a. *Debentured bonds*
 - b. *Premium*
 - c. *Secured bonds*
 - d. Agio Obligasi
 - e. *Discount*
7. Laku tidaknya obligasi bergantung pada kepercayaan masyarakat terhadap badan atau perusahaan yang mengeluarkannya. Apabila obligasi terjual di atas nilai nominal, selisih harganya disebut.....
 - a. *Secured bonds*
 - d. *Debentured bonds*

- b. Disagio obligasi
c. *Discount*
- e. *Premium*
8. Apabila obligasi terjual dibawah nilai nominal, selisih harganya disebut.....
a. *Agio obligasi*
b. *Discount*
c. *Premium*
d. *Secured bonds*
e. *Debentured bonds*
9. Jurnal untuk mencatat penempatan obligasi sejak penempatan tepat hari kupon dengan kurs sama dengan harga nominal adalah
- | | | |
|-------------------|-----|-----|
| a. Kas | xxx | |
| Utang obligasi | | xxx |
| b. Kas | xxx | |
| Disagio obligasi | | xxx |
| Utang obligasi | | xxx |
| c. Utang obligasi | xxx | |
| Kas | | xxx |
| d. Kas | xxx | |
| Utang obligasi | | xxx |
| Agio obligasi | | xxx |
| e. Kas | xxx | |
| Utang bunga | | xxx |
| Beban bunga | | xxx |
10. Jurnal untuk mencatat penempatan obligasi sejak penempatan tepat hari kupon dengan kurs di atas nominal adalah
- | | | |
|-------------------|-----|-----|
| a. Kas | xxx | |
| Utang obligasi | | xxx |
| b. Kas | xxx | |
| Disagio obligasi | | xxx |
| Utang obligasi | | xxx |
| c. Utang obligasi | xxx | |
| Kas | | xxx |
| d. Kas | xxx | |
| Utang obligasi | | xxx |
| Agio obligasi | | xxx |
| e. Kas | xxx | |
| Utang bunga | | xxx |
| Beban bunga | | xxx |

Soal Essay

1. Sebutkan dan jelaskan jenis-jenis utang obligasi!
2. Sebutkan hal-hal yang dicantumkan dalam surat obligasi!

Appendix 4. Quiz Answer Key of Cycle I

Kunci Jawaban Kuis (*Pre Test* dan *Post Test*)

SIKLUS I

Soal Pilihan Ganda

1.	C
2.	E
3.	B
4.	C
5.	D
6.	A
7.	E
8.	B
9.	A
10.	D

Soal Essay

1. Jenis-jenis utang/pinjaman obligasi adalah
 - a. *Secured bonds* yaitu obligasi yang dijamin dengan aktiva tertentu.
 - b. *Debenture bonds* yaitu obligasi yang tidak dijamin dengan aktiva tertentu.
2. Hal-hal yang dicantumkan dalam surat obligasi adalah
 - a. Nominal obligasi
 - b. Bunga per tahun
 - c. Tanggal pelunasan/Jatuh Tempo
 - d. Tanggal Kupon
 - e. Ketentuan lainnya

PETUNJUK PENSKORAN

Pilihan Ganda benar x 10= 100

Soal Uraian

Jawaban no. 1 = 20

Jawaban no. 2 = 30

Total skor pilihan ganda dan soal uraian= 100 + 50=150

Nilai= (150 x 2)/ 3

KKM= 79

Appendix 5. The Question of The Discussion Cycle I

Soal Diskusi Siklus I

Selesaikanlah soal-soal dibawah ini secara berkelompok!

1. Pada tanggal 1 November 2010, PT Indomarco mengeluarkan 1.000 lembar obligasi 9%, dengan kurs 98%. Nilai nominal obligasi Rp100.000,00 per lembar. Obligasi akan jatuh tempo tanggal 31 Agustus 2011, kupon setiap tanggal 1/4 dan 1/10.

Diminta:

- a. Buatlah jurnal pada tanggal 1 November 2010 (penempatan obligasi sejak penempatan)!
 - b. Buatlah jurnal pada tanggal 31 Desember 2010!
 - c. Buatlah jurnal pembalik pada tanggal 1 Januari 2011!
 - d. Buatlah jurnal pada tanggal 1 April 2011 (pembayaran bunga dan amortisasi)!
2. Pada tanggal 1 Oktober 2010, PT Cerdas mengeluarkan 1000 lembar obligasi 9%, dengan kurs 108%. Nilai nominal obligasi Rp100.000,00 per lembar. Obligasi akan jatuh tempo tanggal 31 Juli 2011, kupon setiap tanggal 1/4 dan 1/10.

Diminta:

- a. Buatlah jurnal saat obligasi ditempatkan (1 Oktober 2010)!
- b. Buatlah jurnal penyesuaian tanggal 31 Desember 2010!
- c. Buatlah jurnal pembalik tanggal 1 Januari 2011!
- d. Buatlah jurnal pembayaran bunga dan amortisasi (1 April 2011)!

-Good Luck-

Appendix 6. Answer Key of Discussin of Cycle I

Kunci Jawaban Soal Diskusi Siklus I

1. Pada tanggal 1 November 2010, PT Indomarco mengeluarkan 1.000 lembar obligasi 9%, dengan kurs 98%. Nilai nominal obligasi Rp100.000,00 per lembar. Obligasi akan jatuh tempo tanggal 31 Agustus 2011, kupon setiap tanggal 1/4 dan 1/10.

Jawab:

- a. Jurnal pada tanggal 1 November 2010 (penempatan obligasi sejak penempatan)

Harga kurs= $98\% \times 1.000 \times \text{Rp}100.000,00 = \text{Rp } 98.000.000,00$

Harga Nominal= $1.000 \times \text{Rp}100.000,00 = \text{Rp}100.000.000,00$

Disagio obligasi = $\text{Rp } 2.000.000,00$

Bunga berjalan 1/10/2010 s.d 1/11/2010

$1/12 \times 9\% \times \text{Rp}100.000.000,00 = \text{Rp}750.000,00$

1/11/2010	Kas	98.750.000,00	-
	Disagio Obligasi	2.000.000,00	-
	Utang Obligasi	-	100.000.000,00
	Beban Bunga	-	750.000,00

- b. Jurnal pada tanggal 31 Desember 2010

Bunga berjalan 1/11/2010 s.d 31/12/2010= $2/12 \times 9\% \times \text{Rp}100.000.000 = \text{Rp}1.500.000$

31/12/2010	Beban Bunga	1.500.000,00	-
	Utang Bunga	-	1.500.000,00

- c. Jurnal pembalik pada tanggal 1 Januari 2011

1/1/2011	Utang Bunga	1.500.000,00	-
	Beban Bunga	-	1.500.000,00
	(Jurnal Pembalik)		

- d. Jurnal pada tanggal 1 April 2011 (pembayaran bunga dan amortisasi)

Pembayaran bunga tanggal kupon= $6/12 \times 9\% \times \text{Rp}100.000.000,00 = \text{Rp}4.500.000,00$

1/4/2011	Beban Bunga	4.500.000,00	-
	Kas	-	4.500.000,00

Disagio obligasi= Rp2.000.000,00

Umur Obligasi 1/11/2010 s.d 31/8/2011= 10 bulan

Bulan Berjalan 1/11/2010 s.d 1/4/2011= 5 bulan

Amortisasi $5/10 \times 2.000.000,00 = \text{Rp}1.000.000,00$

1/4/2011	Beban Bunga	1.000.000,00	-
	Disagio Obligasi	-	1.000.000,00

2. Pada tanggal 1 Oktober 2010, PT Cerdas mengeluarkan 1000 lembar obligasi 9%, dengan kurs 108%. Nilai nominal obligasi Rp100.000,00 per lembar. Obligasi akan jatuh tempo tanggal 31 Agustus 2011, kupon setiap tanggal 1/4 dan 1/10.

Jawab:

- a. Jurnal saat obligasi ditempatkan (1 Oktober 2010)

Harga kurs= $108\% \times 1000 \times \text{Rp}100.000,00 = \text{Rp}108.000.000,00$

Harga Nominal= $1.000 \times \text{Rp}100.000,00 = \text{Rp}100.000.000,00$

Agio Obligasi = Rp 8.000.000,00

1/10/2010	Kas	108.000.000,00	-
	Utang Obligasi	-	100.000.000,00
	Agio Obligasi	-	8.000.000,00

- b. Jurnal penyesuaian tanggal 31 Desember 2010

Bunga berjalan= $1/10/2010 \text{ s.d } 31/12/2010 = 3/12 \times 9\% \times \text{Rp}100.000.000,00 = \text{Rp}2.250.000,00$

31/12/2010	Beban Bunga	2.250.000,00	-
	Utang Bunga	-	2.250.000,00

- c. Jurnal pembalik tanggal 1 Januari 2011

1/1/2011	Utang Bunga	2.250.000,00	-
	Beban Bunga	-	2.250.000,00

d. Jurnal pembayaran bunga dan amortisasi (1 April 2011)

Pembayaran bunga tanggal kupon = $6/12 \times 9\% \times \text{Rp}100.000.000,00 = \text{Rp}4.500.000,00$

1/4/2011	Beban Bunga	4.500.000	-
	Kas	-	4.500.000

Agio Obligasi = Rp 8.000.000,00

Umur Obligasi = 1/10/2010 s.d 31/07/2011 = 10 bulan

Bunga berjalan = 1/10/2010 s.d 1/4/2011 = 6 bulan

Amortisasi = $6/10 \times \text{Rp} 8.000.000,00 = \text{Rp}4.800.000,00$

1/4/2011	Agio Obligasi	4.800.000,00	-
	Beban Bunga	-	4.800.000,00

Appendix 7. List of Present Students of Cycle I

**DAFTAR HADIR SISWA HARIAN
TAHUN PELAJARAN 2016/2017**

Kelas : XI Akuntansi 4
 Program Studi Keahlian : Akuntansi
 Kompetensi Keahlian : Keuangan
 Siklus/ Hari, Tanggal : I/Jumat, 03 Februari 2017

No	NIS	Nama	Kehadiran
1	15055	Afifah Oktariyanti	✓
2	15056	Anis Khoiriah	✓
3	15057	Anjani Nur Safitri	✓
4	15058	Dika Aditya Pamungkas	✓
5	15059	Dwi Agus Haryanto	Izin Kegiatan OSIS
6	15060	Dyah Nuri Destiyani	✓
7	15061	Eka Kurnia Nurulita	✓
8	15062	Endah Kurniawati	Izin Kegiatan OSIS
9	15063	Evi Anasindi	✓
10	15064	Febri Astuti	✓
11	15065	Herlin Riani	✓
12	15066	Hesti Puspitasari	✓
13	15067	Ienas Rahma Nilakandi	✓
14	15068	Indriya Ningsih	✓
15	15069	Isfihana Inayati	✓
16	15070	Lilik Solikhah	✓
17	15071	Lisnawati	✓
18	15072	Lu'lu'innisa Widiastuti	✓
19	15073	Maya Luhita	✓
20	15074	Meylinda Priyantika	✓
21	15075	Mufita Nur Haniva	✓
22	15076	Ni'matul Hayati	✓
23	15077	Nurman Isti Maysaroh	✓
24	15078	Nurul Latifah	✓
25	15079	Retno Triyaswati	✓
26	15080	Rizki Anggi Prasetyo	Piket Bank Mini
27	15081	Shinta Febriana	✓
28	15082	Sholeh Nur Rohmat	Piket Bank Mini
29	15083	Sisca Kumaladewi	✓
30	15084	Toni Setiawan	Piket Bank Mini
31	15085	Wiwit Widhi Astuti	✓
32	15086	Zahwa Raudiya Ramadani	Izin

Appendix 8. Observation Results of Cycle I

Lembar Observasi Aktivitas Belajar Akuntansi
Siswa Kelas XI AK 4 SMKN 2 Purworejo
Tahun Ajaran 2016/2017

Siklus/Pertemuan : I/Pertama

Hari, tanggal : Jumat, 03 Februari 2017

Mata Pelajaran : Akuntansi Keuangan

Materi Pokok : Utang Obligasi

No	Nama Siswa	Indikator yang Diamati								Jumlah
		1	2	3	4	5	6	7	8	
1	Afifah Oktariyanti	2	3	2	2	1	3	3	3	19
2	Anis Khoiriah	3	2	2	1	2	2	3	3	18
3	Anjani Nur Safitri	2	2	2	2	2	3	3	3	19
4	Dika Aditya Pamungkas	2	2	2	3	2	2	2	2	17
5	Dwi Agus Haryanto	Izin Kegiatan OSIS								
6	Dyah Nuri Destiyani	2	2	2	3	2	2	2	2	17
7	Eka Kurnia Nurulita	3	3	2	2	2	2	3	2	19
8	Endah Kurniawati	Izin Kegiatan OSIS								
9	Evi Anasindi	2	2	3	1	2	3	2	2	17
10	Febri Astuti	3	2	2	1	1	2	3	2	16
11	Herlin Riani	2	3	2	1	2	2	3	2	17
12	Hesti Puspitasari	3	3	2	1	2	3	2	2	18
13	Ienas Rahma Nilakandi	2	2	2	2	2	2	3	3	18
14	Indriya Ningsih	3	2	2	1	1	2	2	2	15
15	Isfihana Inayati	2	3	2	3	2	2	2	2	18

No	Nama Siswa	Indikator yang Diamati								Jumlah
		1	2	3	4	5	6	7	8	
16	Lilik Solikhah	3	3	2	3	1	2	2	2	18
17	Lisnawati	2	3	2	2	2	3	2	2	18
18	Lu'lu'innisa Widiastuti	3	2	2	2	2	3	2	2	18
19	Maya Luhita	3	2	2	1	1	2	2	2	15
20	Meylinda Priyantika	2	2	2	2	2	2	2	2	16
21	Mufita Nur Haniva	2	2	2	2	2	2	2	3	17
22	Ni'matul Hayati	2	3	2	1	1	2	2	2	15
23	Nurman Isti Maysaroh	2	2	2	1	2	2	3	2	16
24	Nurul Latifah	2	2	2	2	1	2	2	3	16
25	Retno Triyaswati	3	2	2	2	2	2	2	2	17
26	Rizki Anggi Prasetyo	Piket Bank Mini								
27	Shinta Febriana	2	3	3	3	2	3	2	3	21
28	Sholeh Nur Rohmat	Piket Bank Mini								
29	Sisca Kumaladewi	3	3	2	1	2	2	2	3	18
30	Toni Setiawan	Piket Bank Mini								
31	Wiwit Widhi Astuti	3	2	2	3	2	2	2	3	19
32	Zahwa Raudiya Ramadani	Izin								
Total Skor		63	62	54	48	45	59	60	61	452
Total Skor Ideal		78	78	78	78	78	78	78	78	624
Persentase Skor		80,77%	79,49%	69,23%	61,54%	57,69%	75,64%	76,92%	78,21%	72,44%

Appendix 9. Field Note of Cycle I

Catatan Lapangan

Hari, tanggal/Siklus : Jumat, 03 Februari 2017
Jam ke : 4-6 (09.15-11.15)
Materi : Utang Obligasi (Karakteristik, Jenis, Pencatatan saat Pengeluaran)
Jumlah Siswa : 26 siswa
Catatan :

Peneliti yang berperan sebagai guru bersama dua orang *observer* memasuki ruang kelas XI AK 4 pukul 09.15. Guru mengkondisikan kelas dan membuka kelas dengan salam. Guru dan *observer* memperkenalkan diri dan menyampaikan maksud serta tujuan memasuki kelas XI AK 4. Setelah itu guru mempersensi siswa, siswa yang tidak hadir ada 6 orang dengan alasan satu anak ijin, dua anak mengikuti kegiatan OSIS, serta 3 anak piket jaga Bank Mini Sekolah. Kemudian guru menyampaikan tujuan pembelajaran dengan model pembelajaran *Cooperative Learning* Tipe STAD berbantu *mind map*. Setelah itu guru dibantu dengan dua *observer* membagikan nomer kepada siswa untuk dipakai dibagian depan dan belakang masing-masing siswa. Hal ini dilakukan untuk memudahkan *observer* dalam mengamati aktivitas belajar siswa. Setelah semua siswa mendapatkan nomer dan memakainya, guru membacakan daftar kelompok dan siswa duduk bersama dengan teman sekelompoknya, agar tujuan pembelajaran dengan model *cooperative learning* dapat tercapai. Pembagian kelompok berdasarkan nilai UAS semester ganjil mata pelajaran Akuntansi Keuangan. Jumlah kelompok ada 8 kelompok yang diberi nama kelompok A, B, C, D, E, F, G, dan H, masing-masing kelompok terdiri dari 4 siswa. Jumlah anggota kelompok pada siklus I tidak sama rata dikarenakan ada beberapa siswa yang tidak berangkat, ada beberapa kelompok yang beranggotakan tiga siswa.

Pada pukul 09.30 guru membagikan soal *pre-test* kepada siswa untuk mengukur kemampuan awal belajar siswa. Waktu mengerjakan *pre-test* selama 15 menit dan siswa harus mengerjakan secara individu, *pre-test* ini dianggap sebagai kuis awal sebelum siswa mempelajari materi yang akan diberikan pada hari itu. Kemudian setelah selesai mengerjakan *pre-test*, guru membagikan materi berupa

handout kepada masing-masing kelompok. Guru memberi instruksi kepada siswa untuk membaca materi, memahami materi secara berkelompok, serta membuat daftar pertanyaan apabila ada hal yang belum dipahami atau dimengerti. Setiap siswa dalam satu kelompok harus memastikan bahwa teman-teman dalam satu kelompoknya benar-benar memahami materi yang dipelajari, oleh karena itu apabila ada teman yang belum jelas mereka harus saling membantu satu sama lainnya. Waktu yang diberikan untuk membaca materi adalah 10 menit terhitung dari pukul 09.50-10.00. Selama mengerjakan *pre-test* dan membaca materi *observer* mulai mengamati aktivitas siswa. Masing-masing *observer* mengamati 4 kelompok, *observer* A (*observer* 1) mengamati kelompok A-D sedangkan *observer* B (*observer* 2) mengamati kelompok E-H. Selesai membaca materi pelajaran, guru bertanya kepada siswa mengenai hal-hal yang belum dimengerti dan dipahami. Ada dua siswa yang bertanya, guru mencatat dalam buku catatan. Setelah itu guru menjelaskan materi pelajaran dengan menggunakan *power point* sekaligus menjawab pertanyaan dari siswa yang sebelumnya telah disampaikan.

Guru memberikan soal diskusi untuk dikerjakan dan diselesaikan secara berkelompok. Waktu untuk mengerjakan soal diskusi yaitu 25 menit terhitung dari pukul 10.15-10.40. Setiap kelompok harus berusaha untuk memecahkan soal diskusi yang diberikan. Didalam model pembelajaran *cooperative learning* Tipe STAD ini masing-masing siswa harus menyakinkan bahwa teman-teman sekelompoknya benar-benar memahami materi yang diajarkan. Setelah waktu untuk mengerjakan soal diskusi selesai, pembelajaran dilanjutkan dengan pemaparan hasil diskusi oleh perwakilan kelompok. Guru memberi kesempatan kepada 8 kelompok yang ada di kelas untuk menyampaikan hasil diskusinya di dalam forum kelas, dalam kesempatan ini kelompok B dan C mengajukan diri untuk menyampaikan hasil diskusinya. Kelompok B menyampaikan hasil diskusi soal nomer satu dan kelompok C menyampaikan hasil diskusi soal nomer dua. Untuk mengetahui jawaban yang benar dari soal diskusi yang telah disampaikan, pembelajaran dilanjutkan dengan pembahasan soal diskusi. Guru bersama siswa membahas soal diskusi selama 10 menit terhitung dari pukul 10.50-11.00.

Guru memberikan soal *post-test* kepada siswa untuk mengetahui peningkatan belajar siswa, soal *post-test* dikerjakan secara individu. *Post-test* ini dianggap sebagai kuis akhir pembelajaran. Perbandingan hasil *pre-test* dan *post-test* akan dijadikan sebagai pengukuran peningkatan/perkembangan belajar siswa dan kategori masing-masing kelompok apakah tergolong tim yang baik, tim yang baik sekali, atau tim yang istimewa. Waktu mengerjakan *post-test* selama 15 menit terhitung dari pukul 11.00-11.15. Setelah semua siswa mengumpulkan lembar jawab *post-test*, guru memberi instruksi kepada masing-masing kelompok untuk merangkum dan membuat catatan dari materi yang telah dipelajari dalam bentuk *mind map* sederhana. Sehubungan dengan waktu yang sudah habis, guru menutup pelajaran pada pukul 11.30. Guru menyimpulkan materi dan memberi instruksi siswa untuk mempelajari materi pelunasan obligasi untuk pertemuan berikutnya (Siklus II). Hasil dari membuat *mind map* dikumpulkan setelah selesai jam pelajaran sekolah.

Selama pembelajaran berlangsung *observer* mengamati aktivitas siswa mulai dari kegiatan mengerjakan soal kuis (soal *pre-test* dan *post-test*), membaca materi, memperhatikan penjelasan guru, mengerjakan penugasan kelompok, menjawab pertanyaan guru atau teman saat pembelajaran dan diskusi, bertanya pada guru ataupun teman saat diskusi dan pembelajaran, serta mencatat materi pelajaran secara individu ataupun secara berkelompok dalam bentuk *mind map* sederhana. Hasil *pre-test* dan *post-test* yang diperoleh kemudian diolah oleh guru untuk mendapatkan perkembangan belajar masing-masing siswa dan kategori masing-masing tim berdasarkan kriteria yang telah ditetapkan. Guru bersama *observer* juga mengevaluasi kegiatan pembelajaran pada siklus I untuk dijadikan perbaikan pada siklus II.

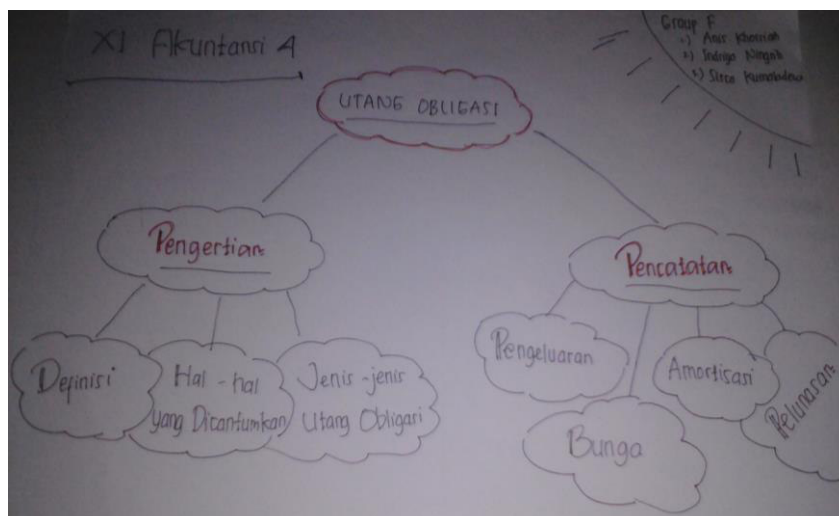
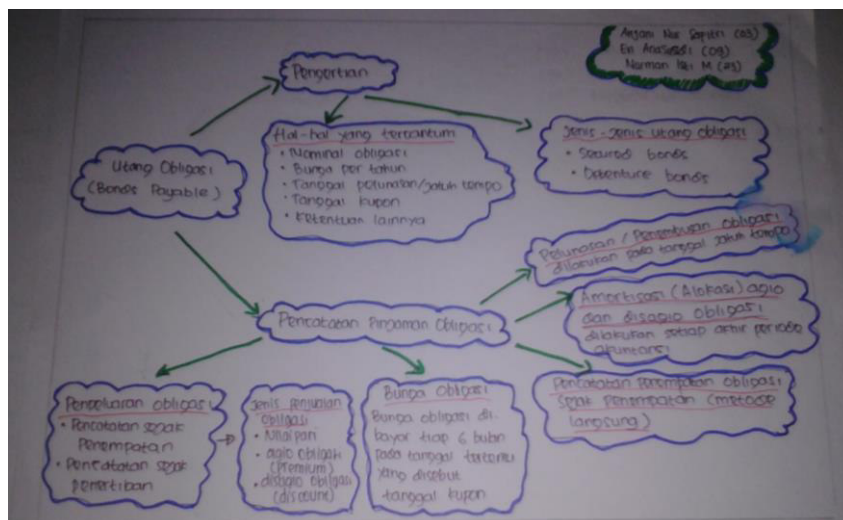
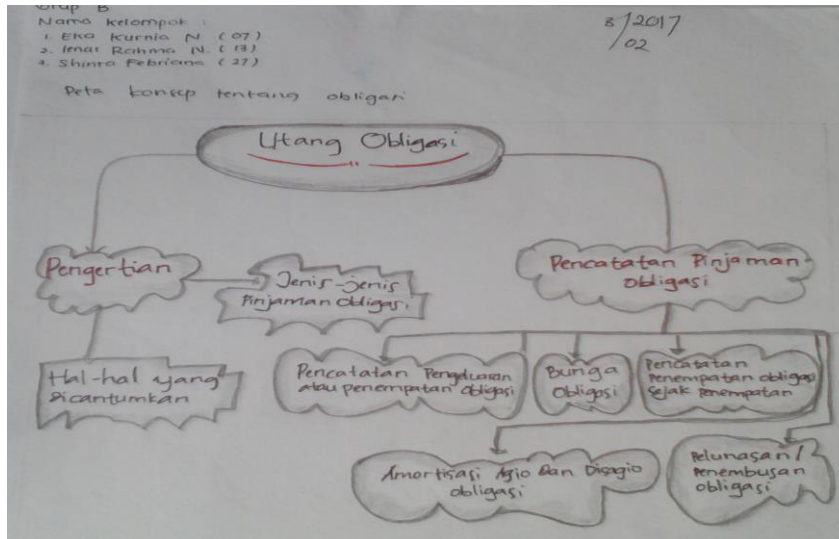
Appendix 10. Recap of The Assessment Team of The Cycle I

REKAPITULASI PENILAIAN TIM SIKLUS I

Tim	No Presensi	Nama	Pre-test	Post-test	Selisih	Skor Kemajuan	Rata-rata	Kategori Tim
A	31	Wiwit Widhi Astuti	50,00	93,33	43,33	30	30	Super Team
	17	Lisnawati	66,00	100,00	34,00	30		
	16	Lilik Solikhah	64,00	100,00	36,00	30		
	4	Dika Aditya Pamungkas	50,67	100,00	49,33	30		
B	13	Ienas Rahma Nilakandi	40,67	98,67	58,00	30	30	Super Team
	28	Sholeh Nur Rohmat	Piket Bank Mini					
	27	Shinta Febriana	44,00	92,00	48,00	30		
	7	Eka Kurnia Nurulita	27,33	86,67	59,34	30		
C	20	Meylinda Priyantika	44,67	100,00	55,33	30	30	Super Team
	25	Retno Triyaswati	63,33	100,00	36,67	30		
	8	Endah Kurniawati	Izin Kegiatan OSIS					
	6	Dyah Nuri Destiyani	36,00	93,33	57,33	30		
D	1	Afifah Oktariyanti	49,33	100,00	50,67	30	30	Super Team
	21	Mufita Nur Haniva	40,67	100,00	59,33	30		
	24	Nurul Latifah	56,00	100,00	44,00	30		
	15	Isfihana Inayati	46,00	98,67	52,67	30		
E	32	Zahwa Raudiya Ramadani	Izin				30	Super Team
	12	Hesti Puspitasari	78,67	100,00	21,33	30		
	11	Herlin Riani	60,67	100,00	39,33	30		
	19	Maya Luhita	74,00	100,00	26,00	30		

F	30	Toni Setiawan	Piket Bank Mini				30	Super Team
	14	Indriya Ningsih	50,67	100,00	49,33	30		
	2	Anis Khoiriah	42,67	98,67	56,00	30		
	10	Febri Astuti	47,33	86,67	39,34	30		
G	9	Evi Anasindi	40,00	100,00	60,00	30	30	Super Team
	26	Rizki Anggi Prasetyo	Piket Bank Mini					
	23	Nurman Isti Maysaroh	28,67	100,00	71,33	30		
	3	Anjani Nur Safitri	64,00	98,67	34,67	30		
H	22	Ni'matul Hayati	34,00	100,00	66,00	30	30	Super Team
	18	Lu'lu'innisa Widiastuti	40,67	100,00	59,33	30		
	29	Sisca Kumaladewi	74,00	93,33	19,33	30		
	5	Dwi Agus Haryanto	Izin Kegiatan OSIS					

Appendix 11. Mind Map of Cycle I



Appendix 12. *Rencana Pelaksanaan Pembelajaran of Cycle II*

**RENCANA PELAKSANAAN PEMBELAJARAN
(RPP)**

Sekolah : SMK Negeri 2 Purworejo

Mata Pelajaran : Akuntansi Keuangan

Kelas/Semester : XI AK/ 2 (Genap)

Materi Pokok : Pelunasan Utang Obligasi

Alokasi Waktu : 3 x 45 Menit

A. Kompetensi Inti

- KI-1 Menghayati dan mengamalkan ajaran agama yang dianutnya
- KI-2 Menghayati dan mengamalkan perilaku jujur, disiplin, tanggung jawab, peduli (gotong royong, kerjasama, damai), santun, responsif dan proaktif dan menunjukkan sikap sebagai bagian dari solusi atas berbagai permasalahan dalam berinteraksi secara efektif dengan lingkungan sosial dan alam serta dalam menempatkan diri sebagai cerminan bangsa dalam pergaulan dunia.
- KI-3 Memahami, menerapkan, menganalisis dan mengevaluasi pengetahuan faktual, konseptual, prosedural, dan metakognitif berdasarkan rasa ingintahunya tentang ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dengan wawasan kemanusiaan, kebangsaan, kenegaraan, dan peradaban terkait penyebab fenomena dan kejadian, serta menerapkan pengetahuan prosedural pada bidang kajian yang spesifik sesuai dengan bakat dan minatnya untuk memecahkan masalah.
- KI-4 Mengolah, menalar, menyaji, dan mencipta dalam ranah konkret dan ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah secara mandiri serta bertindak secara efektif dan kreatif, dan mampu menggunakan metoda sesuai kaidah keilmuan.

B. Kompetensi Dasar

- 1.3. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas.

- 1.4. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.
- 2.4. Memiliki motivasi internal dan menunjukkan rasa ingin dalam menemukan dan memahami pengetahuan dasar tentang keuangan dan akuntansi.
- 2.5. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang keuangan dan akuntansi.
- 2.6. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja, dan alam.
- 3.1. Menjelaskan pencatatan pelunasan obligasi.
- 4.1. Mencatat transaksi yang terkait dengan utang obligasi.

C. Indikator Pencapaian Kompetensi

1. Indikator KD pada KI pengetahuan
 - 3.4.1 Menjelaskan pencatatan pelunasan obligasi
2. Indikator KD pada KI keterampilan
 - 4.4.1 Mencatat transaksi yang terkait dengan pelunasan utang obligasi

D. Tujuan Pembelajaran

1. Peserta didik dapat menjelaskan pencatatan proses utang obligasi.
2. Peserta didik dapat mencatat transaksi pada saat pelunasan obligasi

E. Materi Pembelajaran

Materi pembelajaran yang akan disampaikan meliputi

Pencatatan saat pelunasan/penebusan obligasi

- a. Pelunasan saat jatuh tempo
- b. Pelunasan sebelum jatuh tempo

F. Pendekatan, Model dan Metode

1. Pendekatan pembelajaran : *Scientific Learning*
2. Model Pembelajaran : *Cooperative Learning* Tipe STAD
Berbantu *Mind Map*

3. Metode Pembelajaran : Kuis, Diskusi, dan Penugasan

G. Kegiatan Pembelajaran

1. Pendahuluan/Kegiatan Awal (30 menit)

Orientasi, Motivasi dan Apersepsi

- Ketua kelas menyiapkan dan memimpin doa pada saat pelajaran akan dimulai
- Guru memberikan salam, mengondisikan kelas, dan mempresensi
- Siswa menjawab salam, menertibkan tempat duduk dan menertibkan diri, dan menjawab siswa yang tidak hadir.
- Guru menyampaikan kompetensi dasar dan tujuan pembelajaran.
- Guru menyampaikan model dan metode pembelajaran yang akan digunakan.
- Guru mengumumkan pembagian kelompok sesuai peringkat yang telah disusun sebelumnya.
- Siswa berkumpul dengan kelompok yang disusun sebelumnya.
- Guru membagikan *name text* yang berisi nomer presensi ke siswa.
- Guru memberikan *pre test* untuk mengukur kemampuan siswa.
- Siswa mengerjakan *pre test*.

2. Kegiatan Inti (75 menit)

Pembelajaran menggunakan model pembelajaran kooperatif tipe STAD berbantu *Mind Map*

a. Pemberian stimulus terhadap siswa

- Guru meminta siswa untuk membaca buku penunjang materi utang obligasi dan memperhatikan penjelasan guru.
- Siswa membaca buku penunjang materi obligasi dan memperhatikan penjelasan guru.

b. Pernyataan/ Identifikasi masalah

- Guru merangsang dan mengkondisikan siswa untuk berani bertanya
- Siswa bertanya kepada sumber (teman, guru) dan membandingkan dengan pengalamannya

c. Pengumpulan Data

- Guru memberikan soal diskusi kepada siswa untuk diselesaikan secara berkelompok.
- Setiap siswa bertanggung jawab atas keberhasilan teman sekelompok dalam memahami materi yang didiskusikan.

d. Pengolahan data dan pembuktian

- Siswa dibimbing guru mengoreksi dan membetulkan jawaban dari soal latihan mengenai utang obligasi

e. Menarik kesimpulan

- Siswa dibimbing guru menyimpulkan materi utang obligasi

3. Penutup (30 menit)

Rangkuman, Refleksi, dan Tindak lanjut

- a. Peserta didik mengerjakan *post test*
- b. Peserta didik membuat *mind map*
- b. Guru melakukan refleksi terhadap proses pembelajaran dan memberikan apresiasi terhadap peserta didik.
- c. Guru bersama peserta didik merencanakan tindak lanjut pembelajaran untuk pertemuan selanjutnya.
- d. Menutup pelajaran dengan doa dan salam penutup

H. Media, Alat, Bahan, dan Sumber Belajar

1. Media : Buku Akuntansi, *Power Point*, *Mind Map*
2. Alat/Bahan : LCD, Laptop, Spidol, Papan Tulis, Kalkulator
3. Sumber Belajar :
 - a. Akuntansi SMK-Seri D, Armico
 - b. Akuntansi 2B-Erlangga

I. Penilaian

1. Teknik Penilaian

- a. Tes tertulis, yaitu digunakan untuk mengukur skor kemajuan belajar berupa *pre test* pada awal KD dan *post test* pada akhir KD.
- b. Observasi, yaitu untuk mengetahui aktivitas belajar siswa selama pembelajaran berlangsung.

2. Instrumen Penilaian

- a. Tes tertulis
- b. Lembar observasi

(instrumen penilaian secara lengkap terlampir)

Purworejo, 10 Februari 2017

Mengetahui
Guru Mata Pelajaran



Lyna Kristianawati, S.Pd., M.Pd.
NIP. 19710923 200701 2 010

Mahasiswa Peneliti



Novia Lestari
NIM. 13803241049

Appendix 13. Subject Matter of Cycle II

PELUNASAN OBLIGASI

A. Definisi Pelunasan Obligasi

Pelunasan obligasi merupakan pembayaran utang dari pihak yang menerbitkan obligasi kepada pihak yang membeli obligasi/penarikan kembali obligasi yang telah diedarkan. Pelunasan obligasi pada umumnya dilakukan pada tanggal jatuh tempo, tetapi jika memang dana untuk pelunasan sudah siap sebelum tanggal jatuh tempo, maka lebih baik obligasi yang beredar ditarik kembali daripada membayar bunga setiap tanggal kupon.

B. Ketentuan Pelunasan Obligasi

1. Jika pelunasan obligasi dilakukan pada tanggal jatuh tempo, pembayaran sebesar nilai nominal ditambah bunga yang terutang.
2. Jika pelunasan obligasi dilakukan sebelum tanggal jatuh tempo, berarti membeli kembali obligasi dari para pemegangnya, dengan harga kesepakatan atau harga wajar menurut bursa surat-surat berharga, sehingga mungkin timbul laba/rugi pelunasan.

Jurnal:

- ✓ Pelunasan tepat tanggal jatuh tempo kurs nominal

Utang Obligasi	xxx	-
Kas	-	Xxx

- ✓ Pelunasan tepat tanggal jatuh tempo kurs di bawah nominal

Utang Obligasi	xxx	-
Beban Bunga	xxx	-
Kas	-	Xxx
Disagio Obligasi	-	Xxx

- ✓ Pelunasan tepat tanggal jatuh tempo kurs di atas nominal

Utang Obligasi	xxx	-
Beban Bunga	xxx	-
Agio Obligasi	xxx	-
Kas	-	Xxx

- ✓ Pelunasan sebelum jatuh tempo kurs penempatan nominal kurs pelunasan sama

Utang Obligasi	xxx	-
Beban Bunga	xxx	-
Kas	-	Xxx

- ✓ Pelunasan sebelum jatuh tempo kurs penempatan nominal kurs pelunasan di bawah penempatan

Utang Obligasi	xxx	-
Beban Bunga	xxx	-
Kas	-	Xxx
Laba Pelunasan	-	Xxx

- ✓ Pelunasan sebelum jatuh tempo kurs penempatan nominal kurs pelunasan di atas penempatan

Utang Obligasi	xxx	-
Beban Bunga	xxx	-
Rugi Pelunasan	xxx	-
Kas	-	Xxx

- ✓ Pelunasan sebelum jatuh tempo kurs penempatan di bawah nominal kurs pelunasan sama

Utang Obligasi	xxx	-
Beban Bunga	xxx	-
Kas	-	Xxx
Disagio Obligasi	-	Xxx

- ✓ Pelunasan sebelum jatuh tempo kurs penempatan di bawah nominal kurs pelunasan di bawah penempatan

Utang Obligasi	xxx	-
Beban Bunga	xxx	-
Kas	-	Xxx
Disagio Obligasi	-	Xxx
Laba Pelunasan	-	Xxx

- ✓ Pelunasan sebelum jatuh tempo kurs penempatan di bawah nominal kurs pelunasan di atas penempatan

Utang Obligasi	xxx	-
Beban Bunga	xxx	-
Rugi Pelunasan Obligasi	xxx	-
Kas	-	Xxx
Disagio Obligasi	-	Xxx

- ✓ Pelunasan sebelum jatuh tempo kurs penempatan di atas nominal kurs pelunasan sama

Utang Obligasi	xxx	-
Beban Bunga	xxx	-
Agio Obligasi	xxx	-
Kas	-	Xxx

- ✓ Pelunasan sebelum jatuh tempo kurs penempatan di atas nominal kurs pelunasan di bawah penempatan

Utang Obligasi	xxx	-
Beban Bunga	xxx	-
Agio Obligasi	xxx	-
Kas	-	Xxx
Laba Pelunasan Obligasi	-	Xxx

- ✓ Pelunasan sebelum jatuh tempo kurs penempatan di atas nominal kurs pelunasan di atas penempatan

Utang Obligasi	xxx	-
Beban Bunga	xxx	-
Agio Obligasi	xxx	-
Rugi Pelunasan Obligasi	xxx	-
Kas	-	Xxx

Contoh Soal:

Pada tanggal 1 Oktober 2009, PT Lembayung mengeluarkan 1.000 lembar obligasi 9% dengan kurs 98% nominal Rp100.000,00/lbr. Obligasi akan jatuh tempo pada tanggal 31 Agustus 2010. Kupon 1/4 dan 1/10. Buat perhitungan dan jurnal, jika pada tanggal 1 April 2010 obligasi dilunasi dengan kurs:

- 98% (sama dengan kurs penempatan)
- 96% (dibawah kurs penempatan, timbul laba)
- 102% (di atas kurs penempatan, rugi)

Penyelesaian:

a. 98%

Pelunasan 98%		Rp 98.000.000,00
H. Nominal	Rp 100.000.000,00	
Disagio 2%	Rp 2.000.000,00	
Nilai Buku Obligasi		Rp 98.000.000,00
Selisih		Rp 0
Bunga: $6/12 \times 9\% \times \text{Rp } 100.000.000,00$		$= \text{Rp } 4.500.000,00$
✓ Disagio yg belum diamortisasi	$= \text{Rp } 2.000.000,00$	

Beban Bunga	Rp 2.000.000,00	-
Disagio Obligasi	-	Rp 2.000.000,00

✓ **Pembayaran Utang Obligasi**

Utang Obligasi	Rp 100.000.000,00	-
Beban Bunga	Rp 4.500.000,00	-
Kas	-	Rp 104.500.000,00

✓ **Gabungan**

Utang Obligasi	Rp 100.000.000,00	-
Beban Bunga	Rp 6.500.000,00	-
Kas	-	Rp 104.500.000,00
Disagio Obligasi	-	Rp 2.000.000,00

b. 96%

Pelunasan 96%		Rp 96.000.000,00
H. Nominal	Rp 100.000.000,00	
Disagio 2%	Rp 2.000.000,00	
Nilai Buku Obligasi		Rp 98.000.000,00
Selisih Laba		Rp 2.000.000,00
Bunga: $6/12 \times 9\% \times \text{Rp } 100.000.000,00$		$= \text{Rp } 4.500.000,00$
✓ Disagio yg belum diamortisasi	$= \text{Rp } 2.000.000,00$	

Beban Bunga	Rp 2.000.000,00	-
Disagio Obligasi	-	Rp 2.000.000,00

✓ **Pembayaran Utang Obligasi**

Utang Obligasi	Rp 100.000.000,00	-
Beban Bunga	Rp 4.500.000,00	-

Kas	-	Rp 102.500.000,00
Laba Pelunasan	-	Rp 2.000.000,00

✓ Gabungan

Utang Obligasi	Rp 100.000.000,00	-
Beban Bunga	Rp 6.500.000,00	-
Kas	-	Rp 102.500.000,00
Disagio Obligasi	-	Rp 2.000.000,00
Laba Pelunasan	-	Rp 2.000.000,00

c. 102%

Pelunasan 102% Rp 102.000.000,00

H. Nominal Rp 100. 000.000,00

Disagio 2% Rp 2. 000.000,00

Nilai Buku Obligasi Rp 98.000.000,00

Selisih Rugi Rp 4.000.000,00

Bunga: $6/12 \times 9\% \times \text{Rp } 100.000.000,00 = \text{Rp } 4.500.000,00$

✓ Disagio yg belum diamortisasi= Rp 2. 000.000,00

Beban Bunga	Rp 2.000.000,00	-
Disagio Obligasi	-	Rp 2.000.000,00

✓ Pembayaran Utang Obligasi

Utang Obligasi	Rp 100.000.000,00	-
Beban Bunga	Rp 4.500.000,00	-
Rugi Pelunasan	Rp 4.000.000,00	-
Kas	-	Rp 108.500.000,00

✓ Gabungan

Utang Obligasi	Rp 100.000.000,00	-
Beban Bunga	Rp 6.500.000,00	-
Rugi Pelunasan	Rp 4.000.000,00	-
Kas	-	Rp 108.500.000,00
Disagio Obligasi	-	Rp 2.000.000,00

Appendix 14. The Question of The Quiz Cycle II

Soal Kuis (*Pre Test/Post Test*) Siklus II

Soal Pilihan Ganda

Berilah tanda silang pada lembar jawaban yang telah disediakan!

1. Pada tanggal 1 November 2010, PT Indomarco mengeluarkan 1.000 lembar obligasi dengan tingkat bunga 9%, kurs 98%. Nilai nominal obligasi Rp100.000,00/lembar. Obligasi akan jatuh tempo tanggal 31 Agustus 2011, kupon 1/4 dan 1/10. Jurnal yang diperlukan pada tanggal 1 November 2010 adalah.....

A. Kas	Rp98.750.000,00	-
Disagio Obligasi	Rp 2.000.000,00	-
Utang Obligasi	-	Rp100.000.000,00
Beban Bunga	-	Rp 750.000,00
B. Beban Bunga	Rp 1.500.000,00	-
Utang Bunga	-	Rp 1.500.000,00
C. Utang Bunga	Rp 1.500.000,00	-
Beban Bunga	-	Rp 1.500.000,00
D. Beban Bunga	Rp 4.500.000,00	-
Kas	-	Rp 4.500.000,00
E. Beban Bunga	Rp 2.000.000,00	-
Disagio Obligasi	-	Rp 2.000.000,00

2. Berdasarkan data PT Indomarco (soal no 1), jurnal yang diperlukan pada tanggal 31 Desember 2010 adalah.....

A. Kas	Rp98.750.000,00	-
Disagio Obligasi	Rp 2.000.000,00	-
Utang Obligasi	-	Rp100.000.000,00
Beban Bunga	-	Rp 750.000,00
B. Beban Bunga	Rp 1.500.000,00	-
Utang Bunga	-	Rp 1.500.000,00
C. Utang Bunga	Rp 1.500.000,00	-
Beban Bunga	-	Rp 1.500.000,00
D. Beban Bunga	Rp 4.500.000,00	-
Kas	-	Rp 4.500.000,00
E. Beban Bunga	Rp 2.000.000,00	-
Disagio Obligasi	-	Rp 2.000.000,00

3. Berdasarkan data PT Indomarco (soal no 1), jurnal yang diperlukan pada tanggal 1 April 2011 adalah.....

A. Kas	Rp 4.500.000,00	-
Beban Bunga	-	Rp 4.500.000,00
B. Beban Bunga	Rp 1.500.000,00	-
Utang Bunga	-	Rp 1.500.000,00
C. Utang Bunga	Rp 1.500.000,00	-
Beban Bunga	-	Rp 1.500.000,00

D. Beban Bunga	Rp 5.500.000,00	-
Disagio Obligasi	-	Rp 1.000.000,00
Kas	-	Rp 4.500.000,00
E. Beban Bunga	Rp 2.000.000,00	-
Disagio Obligasi	-	Rp 2.000.000,00
4. Berdasarkan data PT Indomarco (soal no 1), jurnal yang dibuat saat PT Indomarco melunasi obligasi pada tanggal 31 Agustus 2011 dengan harga pelunasan sama adalah.....		
A. Utang Obligasi	Rp100.000.000,00	-
Kas	-	Rp100.000.000,00
B. Kas	Rp100.000.000,00	-
Utang Obligasi	-	Rp100.000.000,00
C. Beban Bunga	Rp 4.500.000,00	-
Kas	-	Rp 4.500.000,00
D. Beban Bunga	Rp 1.500.000,00	-
Utang Bunga	-	Rp 1.500.000,00
E. Utang Obligasi	Rp100.000.000,00	-
Beban Bunga	Rp 4.750.000,00	-
Kas	-	Rp103.750.000,00
Disagio Obligasi	-	Rp 1.000.000,00
5. Pada tanggal 1 November 2010, PT Abadi Sejahtera mengeluarkan 1.000 lembar obligasi 12%, dengan kurs 108%. Nilai nominal obligasi Rp100.000,00/lembar. Obligasi akan jatuh tempo tanggal 31 Agustus 2011, kupon 1/4 dan 1/10. Jurnal yang diperlukan pada tanggal 1 November 2010 adalah.....		
A. Beban Bunga	Rp 2.000.000,00	-
Utang Bunga	-	Rp 2.000.000,00
B. Utang Bunga	Rp 2.000.000,00	-
Beban Bunga	-	Rp 2.000.000,00
C. Kas	Rp109.000.000,00	-
Agio Obligasi	-	Rp 8.000.000,00
Utang Obligasi	-	Rp100.000.000,00
Beban Bunga	-	Rp 1.000.000,00
D. Agio Obligasi	Rp 800.000,00	-
Beban Bunga	-	Rp 800.000,00
E. Beban Bunga	Rp 6.000.000,00	-
Kas	-	Rp 6.000.000,00
6. Berdasarkan data PT Abadi Sejahtera (soal no 5), jurnal yang diperlukan pada tanggal 31 Desember 2010 adalah.....		
A. Kas	Rp 1.000.000,00	-
Beban Bunga	-	Rp 1.000.000,00
B. Utang Bunga	Rp 2.000.000,00	-
Beban Bunga	-	Rp 2.000.000,00
C. Beban Bunga	Rp 6.000.000,00	-
Kas	-	Rp 6.000.000,00

D. Beban Bunga	Rp 2.000.000,00	-
Utang Bunga	-	Rp 2.000.000,00
E. Agio Obligasi	Rp 800.000,00	-
Beban Bunga	-	Rp 800.000,00
7. Berdasarkan data PT Abadi Sejahtera (soal no 5), jurnal pembalik yang diperlukan pada tanggal 1 Januari 2011 adalah.....		
A. Utang Bunga	Rp 2.000.000,00	-
Beban Bunga	-	Rp 2.000.000,00
B. Beban Bunga	Rp 2.000.000,00	-
Utang Bunga	-	Rp 2.000.000,00
C. Beban Bunga	Rp 6.000.000,00	-
Kas	-	Rp 6.000.000,00
D. Kas	Rp 6.000.000,00	-
Beban Bunga	-	Rp 6.000.000,00
E. Agio Obligasi	Rp 800.000,00	-
Beban Bunga	-	Rp 800.000,00
8. Pada tanggal 1 Oktober 2010, PT Santosa mengeluarkan 1.000 lembar obligasi 12% dengan kurs 102%. Nilai nominal Rp100.000,00/lembar. Obligasi akan jatuh tempo tanggal 1 Oktober 2015, kupon 1/4 dan 1/10. Jurnal untuk mencatat transaksi pada tanggal 1 Oktober 2010 adalah.....		
A. Beban Bunga	Rp 3.000.000,00	-
Utang Bunga	-	Rp 3.000.000,00
B. Utang Bunga	Rp 3.000.000,00	-
Beban Bunga	-	Rp 3.000.000,00
C. Agio Obligasi	Rp 200.000,00	-
Beban Bunga	-	Rp 200.000,00
D. Beban Bunga	Rp 6.000.000,00	-
Kas	-	Rp 6.000.000,00
E. Kas	Rp102.000.000,00	-
Agio Obligasi	-	Rp 2.000.000,00
Utang Obligasi	-	Rp100.000.000,00
9. Berdasarkan data PT Santosa (soal no. 8), jurnal yang diperlukan pada tanggal 1 April 2011 adalah.....		
A. Kas	Rp102.000.000,00	-
Agio Obligasi	-	Rp 2.000.000,00
Utang Obligasi	-	Rp100.000.000,00
B. Beban Bunga	Rp 3.000.000,00	-
Utang Bunga	-	Rp 3.000.000,00
C. Beban Bunga	Rp 2.800.000,00	-
Agio Obligasi	Rp 200.000,00	-
Kas	-	Rp 3.000.000,00
D. Utang Bunga	Rp 3.000.000,00	-
Beban Bunga	-	Rp 3.000.000,00
E. Beban Bunga	Rp 6.000.000,00	-
Kas	-	Rp 6.000.000,00

10. Berdasarkan data PT Santosa (soal no. 8), jurnal yang dibuat pada saat pelunasan tepat pada tanggal jatuh tempo dengan kurs pelunasan sama adalah.....

A. Kas	Rp102.000.000,00	-
Agio Obligasi	-	Rp 2.000.000,00
Utang Obligasi	-	Rp100.000.000,00
B. Utang Obligasi	Rp100.000.000,00	-
Agio Obligasi	Rp 200.000,00	-
Beban Bunga	Rp 5.800.000,00	-
Kas	-	Rp106.000.000,00
C. Beban Bunga	Rp 3.000.000,00	-
Utang Bunga	-	Rp 3.000.000,00
D. Utang Bunga	Rp 3.000.000,00	-
Beban Bunga	-	Rp 3.000.000,00
E. Agio Obligasi	Rp 200.000,00	-
Beban Bunga	-	Rp 200.000,00

Soal Essay

1. Jelaskan yang dimaksud dengan pelunasan obligasi!
2. Sebutkan dan jelaskan dua ketentuan pelunasan obligasi!

Appendix 15. Quiz Answer Key of Cycle II

Kunci Jawaban Kuis (*Pre Test* dan *Post Test*)

SIKLUS II

Soal Pilihan Ganda

1.	A
2.	B
3.	D
4.	E
5.	C
6.	D
7.	A
8.	E
9.	C
10.	B

Soal Essay

1. Pelunasan obligasi merupakan pembayaran utang dari pihak yang menerbitkan obligasi kepada pihak yang membeli obligasi/penarikan kembali obligasi yang telah diedarkan. Pelunasan obligasi dapat dilakukan saat jatuh tempo obligasi ataupun sebelum jatuh tempo obligasi.
2. Dua ketentuan pelunasan obligasi adalah
 - a. Pelunasan/pembayaran obligasi dilakukan pada tanggal jatuh tempo. Jumlah pembayaran sebesar nilai nominal dan bunga yang terutang.
 - b. Pelunasan obligasi dilakukan sebelum jatuh tempo, artinya membeli kembali obligasi dari para pemegangnya, dengan harga kesepakatan atau harga wajar menurut bursa surat-surat berharga sehingga kemungkinan timbul laba/rugi.

Skor Pilihan Ganda: Benar =1, Salah=0, Tidak Diisi=0

PETUNJUK PENSKORAN

Pilihan Ganda benar x 10= 100

Soal Uraian

Jawaban no. 1 = 20

Jawaban no. 2 = 30

Total skor pilihan ganda dan soal uraian= 100 + 50=150

Nilai= (150 x 2)/ 3

KKM= 79

Appendix 16. The Question of The Discussion Cycle II

Soal Diskusi

Selesaikanlah soal dibawah ini secara berkelompok!

Pada tanggal 1 November 2009, PT Ceria mengeluarkan 1.000 lembar obligasi 12%, dengan kurs 105% dan nominal Rp100.000,00 per lembar. Obligasi akan jatuh tempo pada tanggal 31 Agustus 2010. Kupon dibayar setiap tanggal 1 April dan 1 Oktober.

Buatlah perhitungan dan jurnalnya, jika pada tanggal 1 April 2010 obligasi tersebut dilunasi dengan kurs:

- a. 105%
- b. 102%
- c. 110%

Appendix 17. Answer Key of Discussin of Cycle II

Pada tanggal 1 November 2009, PT Ceria mengeluarkan 1.000 lembar obligasi 12%, dengan kurs 105% dan nominal Rp100.000,00 per lembar. Obligasi akan jatuh tempo pada tanggal 31 Agustus 2010. Kupon dibayar setiap tanggal 1 April dan 1 Oktober.

Jurnal jika pada tanggal 1 April 2010 obligasi tersebut dilunasi dengan kurs:

a. 105%

Pelunasan 105% Rp 105.000.000,00

H. Nominal Rp 100. 000.000,00

Agio 5% Rp 5. 000.000,00

Nilai Buku Obligasi Rp 105.000.000,00

Selisih Rp 0

Bunga: $6/12 \times 12\% \times \text{Rp } 100.000.000,00 = \text{Rp } 6.000.000,00$

✓ Agio yg belum diamortisasi= Rp 5.000.000,00

Agio Obligasi	Rp 5.000.000,00	-
Beban Bunga	-	Rp 5.000.000,00

✓ Pembayaran Utang Obligasi

Utang Obligasi	Rp 100.000.000,00	-
Beban Bunga	Rp 6.000.000,00	-
Kas	-	Rp 106. 000.000,00

✓ Gabungan

Utang Obligasi	Rp 100.000.000,00	-
Beban Bunga	Rp 1.000.000,00	-
Agio Obligasi	Rp 5.000.000,00	-
Kas	-	Rp 106. 000.000,00

b. 102%

Pelunasan 102% Rp 102.000.000,00

H. Nominal Rp 100. 000.000,00

Agio 5% Rp 5. 000.000,00

Nilai Buku Obligasi Rp 105.000.000,00

Selisih Laba Rp 3.000.000,00

Bunga: $6/12 \times 12\% \times \text{Rp } 100.000.000,00 = \text{Rp } 6.000.000,00$

✓ Agio yg belum diamortisasi= Rp 5.000.000,00

Agio Obligasi	Rp 5.000.000,00	-
Beban Bunga	-	Rp 5.000.000,00

✓ Pembayaran Utang Obligasi

Utang Obligasi	Rp 100.000.000,00	-
Beban Bunga	Rp 6.000.000,00	-
Kas	-	Rp 103. 000.000,00
Laba Pelunasan	-	Rp 3.000.000,00

✓ Gabungan

Utang Obligasi	Rp 100.000.000,00	-
Beban Bunga	Rp 1.000.000,00	-
Agio Obligasi	Rp 5.000.000,00	-
Kas	-	Rp 103. 000.000,00
Laba Pelunasan	-	Rp 3.000.000,00

c. 110%

Pelunasan 110% Rp 110.000.000,00

H. Nominal Rp 100. 000.000,00

Agio 5% Rp 5. 000.000,00

Nilai Buku Obligasi Rp 105.000.000,00

Selisih Rugi Rp 5.000.000,00

Bunga: $6/12 \times 12\% \times \text{Rp } 100.000.000,00 = \text{Rp } 6.000.000,00$

✓ Agio yg belum diamortisasi= Rp 5.000.000,00

Agio Obligasi	Rp 5.000.000,00	-
Beban Bunga	-	Rp 5.000.000,00

✓ Pembayaran Utang Obligasi

Utang Obligasi	Rp 100.000.000,00	-
Beban Bunga	Rp 6.000.000,00	-
Rugi Pelunasan	Rp 5.000.000,00	-
Kas	-	Rp 111. 000.000,00

✓ Gabungan

Utang Obligasi	Rp 100.000.000,00	-
Beban Bunga	Rp 1.000.000,00	-
Agio Obligasi	Rp 5.000.000,00	-
Rugi Pelunasan	Rp 5.000.000,00	-
Kas	-	Rp 111. 000.000,00

Appendix 18. List of Present Students of Cycle II

**DAFTAR HADIR SISWA HARIAN
TAHUN PELAJARAN 2016/2017**

Kelas : XI Akuntansi 4
 Program Studi Keahlian : Akuntansi
 Kompetensi Keahlian : Keuangan
 Siklus/ Hari, Tanggal : I/Jumat, 10 Februari 2017

No	NIS	Nama	Kehadiran
1	15055	Afifah Oktariyanti	✓
2	15056	Anis Khoiriah	✓
3	15057	Anjani Nur Safitri	✓
4	15058	Dika Aditya Pamungkas	✓
5	15059	Dwi Agus Haryanto	✓
6	15060	Dyah Nuri Destiyani	✓
7	15061	Eka Kurnia Nurulita	✓
8	15062	Endah Kurniawati	✓
9	15063	Evi Anasindi	✓
10	15064	Febri Astuti	✓
11	15065	Herlin Riani	✓
12	15066	Hesti Puspitasari	✓
13	15067	Ienas Rahma Nilakandi	✓
14	15068	Indriya Ningsih	✓
15	15069	Isfihana Inayati	✓
16	15070	Lilik Solikhah	✓
17	15071	Lisnawati	✓
18	15072	Lu'lu'innisa Widiastuti	✓
19	15073	Maya Luhita	✓
20	15074	Meylinda Priyantika	✓
21	15075	Mufita Nur Haniva	✓
22	15076	Ni'matul Hayati	✓
23	15077	Nurman Isti Maysaroh	✓
24	15078	Nurul Latifah	✓
25	15079	Retno Triyaswati	✓
26	15080	Rizki Anggi Prasetyo	✓
27	15081	Shinta Febriana	✓
28	15082	Sholeh Nur Rohmat	✓
29	15083	Sisca Kumaladewi	✓
30	15084	Toni Setiawan	✓
31	15085	Wiwit Widhi Astuti	✓
32	15086	Zahwa Raudiya Ramadani	✓

Appendix 19. Observation Results of Cycle II

Lembar Observasi Aktivitas Belajar Akuntansi
Siswa Kelas XI AK 4 SMKN 2 Purworejo
Tahun Ajaran 2016/2017

Siklus/Pertemuan : II/Kedua

Hari, tanggal : Jumat, 10 Februari 2017

Mata Pelajaran : Akuntansi Keuangan

Materi Pokok : Pelunasan Utang Obligasi

No	Nama Siswa	Indikator yang Diamati								Jumlah
		1	2	3	4	5	6	7	8	
1	Afifah Oktariyanti	3	3	3	3	3	3	2	2	22
2	Anis Khoiriah	3	3	3	2	3	3	3	2	22
3	Anjani Nur Safitri	3	3	2	2	2	3	3	3	21
4	Dika Aditya Pamungkas	2	2	3	3	3	3	2	3	21
5	Dwi Agus Haryanto	3	3	2	2	2	3	3	2	20
6	Dyah Nuri Destiyani	3	3	2	2	2	3	2	2	19
7	Eka Kurnia Nurulita	3	3	2	2	2	2	2	3	19
8	Endah Kurniawati	3	3	3	3	3	3	2	3	23
9	Evi Anasindi	3	3	3	2	3	3	2	3	22
10	Febri Astuti	3	3	2	3	2	2	3	2	20
11	Herlin Riani	3	3	3	2	3	3	3	2	22
12	Hesti Puspitasari	3	3	3	3	3	3	3	2	23
13	Ienas Rahma Nilakandi	3	3	3	3	3	3	3	3	24
14	Indriya Ningsih	3	3	3	2	2	3	3	2	21
15	Isfihana Inayati	2	3	3	3	3	3	2	2	21

No	Nama Siswa	Indikator yang Diamati								Jumlah
		1	2	3	4	5	6	7	8	
16	Lilik Solikhah	3	3	2	2	2	3	2	3	20
17	Lisnawati	3	3	3	3	3	3	2	3	23
18	Lu'lu'innisa Widiastuti	3	3	3	2	3	3	2	2	21
19	Maya Luhita	3	3	2	2	2	3	3	2	20
20	Meylinda Priyantika	3	3	2	2	3	3	2	2	20
21	Mufita Nur Haniva	2	3	3	3	3	3	3	3	23
22	Ni'matul Hayati	2	3	3	3	3	3	3	3	23
23	Nurman Isti Maysaroh	3	3	3	2	3	3	3	2	22
24	Nurul Latifah	3	3	3	3	3	3	2	3	23
25	Retno Triyaswati	3	3	3	3	3	2	2	3	22
26	Rizki Anggi Prasetyo	2	3	3	2	3	3	2	3	21
27	Shinta Febriana	2	3	3	3	3	3	3	3	23
28	Sholeh Nur Rohmat	3	3	3	3	3	3	3	3	24
29	Sisca Kumaladewi	3	3	2	3	3	3	3	3	23
30	Toni Setiawan	3	3	2	2	3	3	3	2	21
31	Wiwit Widhi Astuti	3	3	3	3	3	3	3	3	24
32	Zahwa Raudiya Ramadani	3	3	3	3	3	3	2	3	23
Total Skor		90	95	86	81	88	93	81	82	696
Total Skor Ideal		96	96	96	96	96	96	96	96	768
Persentase Skor		93,75%	98,96%	89,58%	84,38%	91,67%	96,88%	84,38%	85,42%	90,63%

Appendix 20. Field Note of Cycle II

Catatan Lapangan

Hari, tanggal/Siklus : Jumat, 10 Februari 2017
Jam ke : 4-6 (09.15-11.15)
Materi : Pelunasan Utang Obligasi
Jumlah Siswa : 32 siswa
Catatan :

Peneliti yang berperan sebagai guru bersama dua orang *observer* memasuki ruang kelas XI AK 4 pukul 09.15. Guru mengkondisikan kelas agar tenang dan kondusif, kemudian membuka kelas dengan salam dan dilanjutkan dengan berdoa. Selanjutnya guru mempresensi siswa, semua siswa hadir pada siklus II ini. Setelah itu guru menyampaikan tujuan pembelajaran yaitu pembelajaran dengan menggunakan model *Cooperative Learning* Tipe STAD berbantu *mind map*. Selain menyampaikan tujuan pembelajaran guru juga mengulas sedikit materi pembelajaran pada minggu lalu yaitu mengenai utang obligasi. Setelah tujuan pembelajaran disampaikan, guru dibantu oleh dua orang *observer* membagikan nomer kepada siswa. Masing-masing siswa mendapat dua buah nomer yang merupakan nomer presensi mereka, siswa harus memasang nomer tersebut dibagian depan dan belakang agar memudahkan *observer* dalam mengamati aktivitas belajar siswa. Guru membacakan daftar kelompok, jumlah kelompok ada 8 kelompok yang diberi nama kelompok A, B, C, D, E, F, G, dan H, satu kelompok terdiri dari 4 siswa. Pembagian kelompok berdasarkan nilai UAS mata pelajaran Akuntansi Keuangan pada semester Ganjil. Siswa duduk bersama teman satu kelompoknya agar tujuan pembelajaran dengan model *Cooperative Learning* Tipe STAD ini tercapai.

Guru membagikan soal *pre-test* pada pukul 09.25, siswa mengerjakan soal *pre-test* secara individu. *Pre-test* ini merupakan kuis awal untuk menguji kemampuan awal belajar siswa sebelum nantinya siswa menerima materi pelajaran dari guru. Waktu mengerjakan *pre-test* selama 15 menit. Setelah selesai mengerjakan *pre-test* guru membagikan *handout* materi pelunasan obligasi dan juga membagikan hasil *mind map* sederhana yang telah dibuat pada minggu lalu.

Mind map dibagikan kepada masing-masing kelompok untuk membantu mereka mengingat materi pada minggu sebelumnya dikarenakan materi pada siklus II merupakan lanjutan dari materi siklus I. Waktu membaca materi 10 menit terhitung dari pukul 09.40-09.50, guru juga mempersilahkan siswa atau kelompok untuk membuat daftar pertanyaan apabila ada materi yang belum dimengerti dan dipahami. Setelah selesai sesi membaca materi, guru menjelaskan materi pelunasan obligasi dengan bantuan *power point*, guru juga menjawab pertanyaan yang disampaikan oleh perwakilan kelompok. Untuk menguji daya paham siswa, guru sesekali bertanya kepada siswa mengenai materi pelunasan obligasi yang disampaikan. Ada beberapa siswa yang antusias menjawab pertanyaan dari guru.

Pembelajaran dilanjutkan dengan sesi diskusi dengan masing-masing kelompok, guru membagikan soal diskusi kepada masing-masing kelompok dan harus dikerjakan secara berkelompok. Soal diskusi terdiri dari satu soal, waktu untuk menyelesaikan soal diskusi 20 menit terhitung dari pukul 10.00-10.20. Setelah waktu mengerjakan soal diskusi selesai, pembelajaran dilanjutkan dengan pemaparan hasil diskusi, sebelumnya guru menawarkan kepada semua kelompok untuk sukarela menjawab soal diskusi. Kelompok yang bersedia untuk memaparkan jawaban diskusi yaitu kelompok E dan H. Kelompok E menjawab soal poin a, kelompok H menjawab soal poin b. Soal terdiri dari 3 poin yaitu a,b, dan c, soal poin c dibahas secara bersama-sama. Setelah sesi pembahasan soal diskusi selesai, guru sekali lagi menanyakan apakah ada materi yang belum dimengerti dan dipahami. Kegiatan dilanjutkan dengan pembahasan soal diskusi untuk mengetahui jawaban dan langkah yang benar dalam menyelesaikan soal diskusi tersebut. Guru bersama siswa menyimpulkan materi yang telah dipelajari.

Sesi pembelajaran dilanjutkan dengan mengerjakan soal *post-test* (kuis akhir). Waktu mengerjakan *post-test* sama seperti mengerjakan *pre-test* yaitu 15 menit terhitung dari pukul 10.30-10.45. Sebelum pembelajaran diakhiri guru meminta kepada masing-masing kelompok untuk membuat *mind map* sederhana mengenai materi pelunasan utang obligasi. Pembelajaran diakhiri pada pukul 11.15 dengan salam dan doa penutup.

Observer mengamati aktivitas siswa mulai dari kegiatan mengerjakan soal kuis (*pre-test* dan *post-test*), membaca materi, memperhatikan penjelasan guru, mengerjakan penugasan kelompok, menjawab pertanyaan guru ataupun teman saat diskusi dan pembelajaran, bertanya kepada guru ataupun teman saat pembelajaran dan diskusi, serta mencatat materi pelajaran secara individu ataupun secara berkelompok dalam bentuk *mind map* sederhana. Hasil *pre-test* dan *post-test* yang diperoleh kemudian diolah oleh guru untuk mendapatkan perkembangan belajar masing-masing siswa dan kategori masing-masing tim berdasarkan kriteria yang telah ditetapkan.

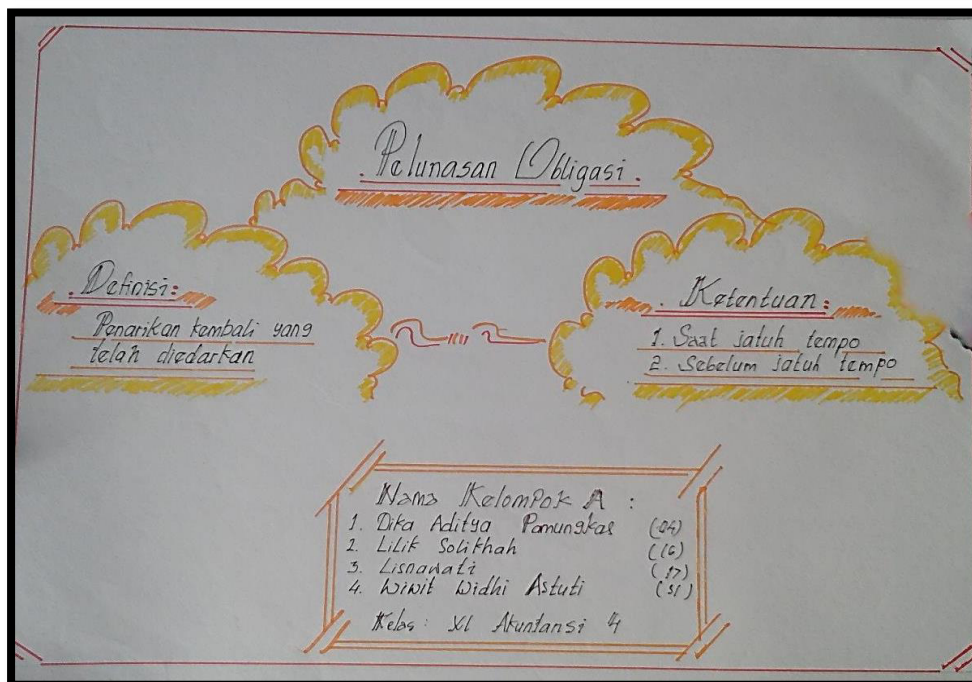
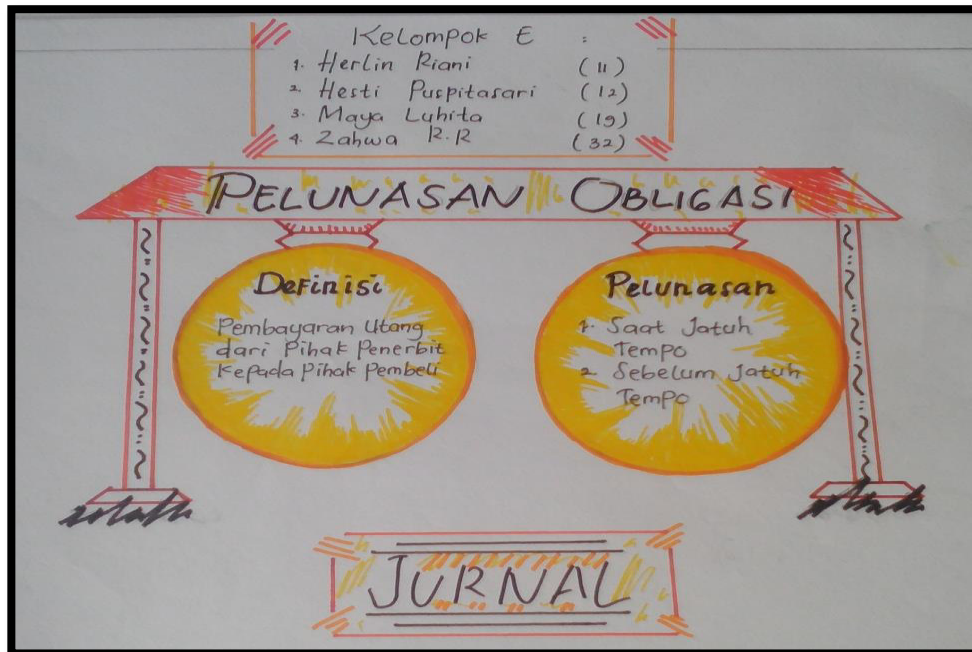
Appendix 21. Recap of The Assessment Team of The Cycle II

REKAPITULASI PENILAIAN TIM SIKLUS II

Tim	No Presensi	Nama	Pre-test	Post-test	Selisih	Skor Kemajuan	Rata-rata	Kategori tim
A	31	Wiwit Widhi Astuti	69,33	88,33	19,00	30	30	<i>Super Team</i>
	17	Lisnawati	64,67	88,33	23,66	30		
	16	Lilik Solikhah	71,33	88,33	17,00	30		
	4	Dika Aditya Pamungkas	58,67	87,00	28,33	30		
B	13	Ienas Rahma Nilakandi	60,67	73,67	13,00	30	30	Super Team
	28	Sholeh Nur Rohmat	62,67	81,67	19,00	30		
	27	Shinta Febriana	62,67	88,33	25,66	30		
	7	Eka Kurnia Nurulita	65,33	87,00	21,67	30		
C	20	Meylinda Priyantika	62,67	75,00	12,33	30	20	<i>Great Team</i>
	25	Retno Triyaswati	62,67	75,67	13,00	30		
	8	Endah Kurniawati	62,67	55,00	-7,67	10		
	6	Dyah Nuri Destiyani	76,00	68,33	-7,67	10		
D	1	Afifah Oktariyanti	62,67	89,00	26,33	30	30	<i>Super Team</i>
	21	Mufita Nur Haniva	56,00	88,33	32,33	30		
	24	Nurul Latifah	54,00	88,33	34,33	30		
	15	Isfihana Inayati	56,00	88,33	32,33	30		
E	32	Zahwa Raudiya Ramadani	77,33	88,33	11,00	30	30	<i>Super Team</i>
	12	Hesti Puspitasari	71,33	90,00	18,67	30		
	11	Herlin Riani	67,33	96,67	29,34	30		
	19	Maya Luhita	56,00	87,00	31,00	30		

F	30	Toni Setiawan	44,67	90,00	45,33	30	30	<i>Super Team</i>
	14	Indriya Ningsih	38,00	75,00	37,00	30		
	2	Anis Khoiriah	31,33	75,00	43,67	30		
	10	Febri Astuti	33,33	60,67	27,34	30		
G	9	Evi Anasindi	72,67	75,67	3,00	20	22,5	<i>Super Time</i>
	26	Rizki Anggi Prasetyo	92,67	88,33	-4,34	10		
	23	Nurman Isti Maysaroh	62,67	80,33	17,66	30		
	3	Anjani Nur Safitri	69,33	81,67	12,34	30		
H	22	Ni'matul Hayati	92,67	85,33	-7,34	10	12,5	<i>Good Time</i>
	18	Lu'lu'innisa Widiastuti	92,67	85,33	-7,34	10		
	29	Sisca Kumaladewi	69,33	75,00	5,67	20		
	5	Dwi Agus Haryanto	74,00	68,33	-5,67	10		

Appendix 22. Mind Map of Cycle II



SILABUS

NAMA SEKOLAH	: SMK NEGERI 2 PURWOREJO
KOMPETENSI KEAHLIAN	: AKUNTANSI
MATA PELAJARAN	: AKUNTANSI KEUANGAN
KELAS/ SEMESTER	: XI/ 2 (Genap)
KOMPETENSI INTI	<p>: KI 1: Menghayati dan mengamalkan ajaran agama yang dianutnya.</p> <p>KI 2: Menghayati dan mengamalkan perilaku (jujur, disiplin, tanggung jawab, peduli (gotong royong, kerjasama, toleran, damai), santun, responsif dan pro-aktif dan menunjukkan sikap sebagai bagian dari solusi atas berbagai permasalahan dalam berinteraksi secara efektif dengan lingkungan sosial dan alam serta dalam menempatkan diri sebagai cerminan bangsa dalam pergaulan dunia.</p> <p>KI 3: Memahami, menerapkan dan menganalisis pengetahuan faktual, konseptual, dan rasa prosedural berdasarkan rasa ingintahunya tentang ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dengan wawasan kemanusiaan, kebangsaan, kenegaraan, dan peradaban terkait penyebab fenomena dan kejadian dalam bidang kerja yang spesifik untuk memecahkan masalah</p> <p>KI 4: Mengolah, menalar dan menyaji dalam ranah konkret dan ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah secara mandiri, dan mampu melaksanakan tugas spesifik di bawah pengawasan langsung</p>

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk	Utang jangka panjang (Utang Obligasi): 1. Karakteristik dan	Mengamati mempelajari buku teks, bahan tayang maupun	Tugas • Individu/	6Jp	1. Buku Teks (Sisw

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
<p>mengelola administrasi keuangan entitas.</p> <p>1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.</p>	<p>pengertian utang obligasi.</p> <p>2. Penerbitan surat utang obligasi.</p> <p>3. Jenis utang obligasi.</p> <p>4. Harga pasar obligasi.</p> <p>5. Pencatatan proses utang obligasi</p> <ul style="list-style-type: none"> Pencatatan pada saat pengeluaran obligasi Pencatatan pada saat peredaran obligasi Pencatatan pada saat pelunasan obligasi 	<p>sumber lain tentang utang jangka panjang</p> <p>Menanya Merumuskan pertanyaan untuk mengidentifikasi masalah utang jangka panjang</p> <p>Mengesplorasi Mengumpulkan data dan informasi tentang utang jangka panjang</p> <p>Asosiasi</p> <ul style="list-style-type: none"> menganalisis dan menyimpulkan informasi tentang utang jangka panjang menyimpulkan keseluruhan materi <p>Komunikasi</p>	<p>ke- lompok</p> <ul style="list-style-type: none"> Pemecahan masalah <p>Observasi Ceklist lembar pengamatan sikap kegiatan individu/ kelompok</p> <p>Portofolio Laporan tertulis individu/ kelompok</p> <p>Tes Tes tertulis bentuk studi kasus</p>		<p>a)</p> <p>2. Buku Akun-tansi untuk SMK</p>
<p>2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi.</p> <p>2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi.</p> <p>2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan</p>					

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
lingkungan sosial, lingkungan kerja dan alam.		Menyampaikan laporan tentang utang jangka panjang dan mempresentasikannya dalam bentuk tulisan dan lisan	dan/atau pilihan ganda		
3.24. Menjelaskan karakteristik, pengertian, dan jenis-jenis utang obligasi serta masalah penerbitan dan pencatatannya					
4.25 Mencatat transaksi yang terkait dengan utang obligasi					

Appendix 24. Quiz Answer Sheet Cycle I & Cycle II

Lembar Jawab Kuis (*Pre Test/Post Test*)

Soal Pilihan Ganda

1.	A	B	C	D	E
2.	A	B	C	D	E
3.	A	B	C	D	E
4.	A	B	C	D	E
5.	A	B	C	D	E
6.	A	B	C	D	E
7.	A	B	C	D	E
8.	A	B	C	D	E
9.	A	B	C	D	E
10.	A	B	C	D	E

Soal Essay

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Appendix 25. List the Value of UAS (*Ujian Akhir Semester*) of Class XI AK 4

**DAFTAR NILAI UAS AKUNTANSI KEUANGAN
TAHUN PELAJARAN 2016/2017**

Kelas : XI Akuntansi 4

Program Studi Keahlian : Akuntansi

Kompetensi Keahlian : Keuangan

No	NIS	Nama	Nilai
1	15055	Afifah Oktariyanti	91
2	15056	Anis Khoiriah	87
3	15057	Anjani Nur Safitri	82
4	15058	Dika Aditya Pamungkas	84
5	15059	Dwi Agus Haryanto	83
6	15060	Dyah Nuri Destiyani	83
7	15061	Eka Kurnia Nurulita	83
8	15062	Endah Kurniawati	86
9	15063	Evi Anasindi	91
10	15064	Febri Astuti	84
11	15065	Herlin Riani	88
12	15066	Hesti Puspitasari	90
13	15067	Ienas Rahma Nilakandi	91
14	15068	Indriya Ningsih	90
15	15069	Isfihana Inayati	82
16	15070	Lilik Solikhah	87
17	15071	Lisnawati	90
18	15072	Lu'lu'innisa Widiastuti	90
19	15073	Maya Luhita	84
20	15074	Meylinda Priyantika	91
21	15075	Mufita Nur Haniva	88
22	15076	Ni'matul Hayati	91
23	15077	Nurman Isti Maysaroh	85
24	15078	Nurul Latifah	84
25	15079	Retno Triyaswati	90
26	15080	Rizki Anggi Prasetyo	88
27	15081	Shinta Febriana	85
28	15082	Sholeh Nur Rohmat	89
29	15083	Sisca Kumaladewi	93
30	15084	Toni Setiawan	87
31	15085	Wiwit Widhi Astuti	91
32	15086	Zahwa Raudiya Ramadani	93

Appendix 26. Group List of Cycle I & Cycle II

**PEMBAGIAN TIM BERDASARKAN NILAI UAS SEMESTER GANJIL
MATA PELAJARAN AKUNTANSI KEUANGAN**

No	NIS	Nama	Nilai	Peringkat	Nama Tim
1	15083	Sisca Kumaladewi	93	1	H
2	15086	Zahwa Raudiya Ramadani	93	2	E
3	15055	Afifah Oktariyanti	91	3	D
4	15063	Evi Anasindi	91	4	G
5	15067	Ienas Rahma Nilakandi	91	5	B
6	15074	Meylinda Priyantika	91	6	C
7	15076	Ni'matul Hayati	91	7	H
8	15085	Wiwit Widhi Astuti	91	8	A
9	15066	Hesti Puspitasari	90	9	E
10	15068	Indriya Ningsih	90	10	F
11	15071	Lisnawati	90	11	A
12	15072	Lu'lu'innisa Widiastuti	90	12	H
13	15079	Retno Triyaswati	90	13	C
14	15082	Sholeh Nur Rohmat	89	14	B
15	15065	Herlin Riani	88	15	E
16	15075	Mufita Nur Haniva	88	16	D
17	15080	Rizki Anggi Prasetyo	88	17	G
18	15056	Anis Khoiriah	87	18	F
19	15070	Lilik Solikhah	87	19	A
20	15084	Toni Setiawan	87	20	F
21	15062	Endah Kurniawati	86	21	C
22	15077	Nurman Isti Maysaroh	85	22	G
23	15081	Shinta Febriana	85	23	B
24	15058	Dika Aditya Pamungkas	84	24	A
25	15064	Febri Astuti	84	25	F
26	15073	Maya Luhita	84	26	E
27	15078	Nurul Latifah	84	27	D
28	15059	Dwi Agus Haryanto	83	28	H
29	15060	Dyah Nuri Destiyani	83	29	C
30	15061	Eka Kurnia Nurulita	83	30	B
31	15057	Anjani Nur Safitri	82	31	G
32	15069	Isfihana Inayati	82	32	D

DAFTAR NAMA ANGGOTA TIM

Tim	Nama Anggota	No. Presensi	Nilai UAS
A	Wiwit Widhi Astuti	31	91
	Lisnawati	17	90
	Lilik Solikhah	16	87
	Dika Aditya Pamungkas	04	84
B	Ienas Rahma Nilakandi	13	91
	Sholeh Nur Rohmat	28	89
	Shinta Febriana	27	85
	Eka Kurnia Nurulita	07	83
C	Meylinda Priyantika	20	91
	Retno Triyaswati	25	90
	Endah Kurniawati	08	86
	Dyah Nuri Destiyani	06	83
D	Afifah Oktariyanti	01	91
	Mufita Nur Haniva	21	88
	Nurul Latifah	24	84
	Isfihana Inayati	15	82
E	Zahwa Raudiya Ramadani	32	93
	Hesti Puspitasari	12	90
	Herlin Riani	11	88
	Maya Luhita	19	84
F	Toni Setiawan	30	87
	Indriya Ningsih	14	90
	Anis Khoiriah	02	87
	Febri Astuti	10	84
G	Evi Anasindi	09	91
	Rizki Anggi Prasetyo	26	88
	Nurman Isti Maysaroh	23	85
	Anjani Nur Safitri	03	82
H	Ni'matul Hayati	22	91
	Lu'lu'innisa Widiastuti	18	90
	Sisca Kumaladewi	29	93
	Dwi Agus Haryanto	05	83

Appendix 27. Observation Guidelines

PEDOMAN PEMBERIAN SKOR AKTIVITAS BELAJAR AKUNTANSI

Petunjuk pengisian:

1. Pahami setiap indikator yang diamati
2. Berikan skor pada setiap indikator untuk masing-masing siswa sesuai kriteria yang telah ditentukan
3. Berikut indikator-indikator yang akan diamati

No.	Indikator yang diamati
1.	Memperhatikan saat guru menerangkan
2.	Membaca materi pelajaran
3.	Bertanya kepada guru atau teman dalam proses pembelajaran dan diskusi
4.	Menjawab pertanyaan yang diajukan guru atau teman dalam proses pembelajaran dan diskusi
5.	Siswa mengemukakan pendapat saat diskusi
6.	Mengerjakan tugas kelompok yang diberikan guru
7.	Mengerjakan kuis secara individu
8.	Mencatat materi pelajaran yang telah dijelaskan baik secara individu dan secara berkelompok dalam bentuk <i>mind map</i>

Berikut skor masing-masing indikator yang akan diamati:

- a. Memperhatikan saat guru menerangkan

Skor	Alternatif Jawaban
1	Tidak Aktif: siswa tidak memperhatikan guru karena sering melakukan aktivitas di luar aktivitas belajar
2	Cukup Aktif: siswa memperhatikan penjelasan guru sesekali melakukan aktivitas di luar aktivitas belajar misal bermain handphone, tiduran di meja, dll
3	Aktif: siswa dengan seksama dan antusias memperhatikan penjelasan guru

- b. Membaca materi pelajaran

Skor	Alternatif Jawaban
1	Tidak Aktif: siswa tidak pernah membaca materi pelajaran walaupun sudah diminta guru untuk membaca
2	Cukup Aktif: siswa membaca materi pelajaran setelah diminta oleh guru
3	Aktif: siswa segera membaca materi pelajaran tanpa diminta oleh guru untuk membaca

c. Bertanya kepada guru atau teman dalam proses pembelajaran dan diskusi

Skor	Alternatif Jawaban
1	Tidak Aktif: siswa tidak pernah bertanya kepada guru atau teman selama proses pembelajaran dan diskusi
2	Cukup Aktif: siswa bertanya kepada guru atau teman apabila dipersilahkan untuk bertanya
3	Aktif: siswa bertanya kepada guru atau teman tanpa perlu dipersilahkan untuk bertanya

d. Menjawab pertanyaan yang diajukan guru atau teman dalam proses pembelajaran dan diskusi

Skor	Alternatif Jawaban
1	Tidak Aktif: siswa tidak menjawab pertanyaan dari guru atau teman
2	Cukup Aktif: siswa menjawab pertanyaan dari guru atau teman hanya satu kali saja
3	Aktif: siswa menjawab pertanyaan dari guru atau teman lebih dari satu kali

e. Siswa mengemukakan pendapat saat diskusi

Skor	Alternatif Jawaban
1	Tidak Aktif: siswa hanya diam saat diskusi kelompok
2	Cukup Aktif: siswa ikut berdiskusi memecahkan masalah dengan memberi masukan satu kali
3	Aktif: siswa aktif berdiskusi dengan memberikan masukan lebih dari satu kali

f. Mengerjakan tugas kelompok yang diberikan guru

Skor	Alternatif Jawaban
1	Tidak Aktif: siswa hanya diam saat mengerjakan tugas kelompok
2	Cukup Aktif: siswa sesekali berdiskusi dan bekerja sama dengan teman lain dalam mengerjakan tugas kelompok
3	Aktif: siswa selalu berdiskusi dan bekerja sama dengan teman lain

g. Mengerjakan kuis secara individu

Skor	Alternatif Jawaban
1	Tidak Aktif: siswa mengerjakan kuis dengan bantuan teman lain/mencontek
2	Cukup Aktif: siswa mengerjakan kuis secara mandiri namun belum konsisten
3	Aktif: siswa mengerjakan kuis secara mandiri

h. Mencatat materi pelajaran yang dijelaskan secara individu dan secara berkelompok dalam bentuk *mind map*

Skor	Alternatif Jawaban
1	Tidak Aktif: siswa tidak mencatat materi pelajaran yang telah dijelaskan
2	Cukup Aktif: siswa mencatat materi pelajaran setelah diminta guru
3	Aktif: siswa mencatat materi pelajaran tanpa diminta oleh guru

Appendix 28. Observation Sheet

Lembar Observasi Aktivitas Belajar Akuntansi
Siswa Kelas XI AK 4 SMKN 2 Purworejo
Tahun Ajaran 2016/2017

Siklus/Pertemuan :

Hari, tanggal :

Mata Pelajaran :

Materi Pokok :

[illegible]

Appendix 29. Field Note Format

Catatan Lapangan

Hari, tanggal/Siklus :

Jam ke :

Materi :

Jumlah Siswa :

Catatan :

This image shows a full page of white paper designed for handwriting practice. It features approximately 20 evenly spaced horizontal dotted lines running from left to right across the entire width of the page. There are no margins, text, or other markings present.

Appendix 30. Research Licence



**KEMENTERIAN RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI
UNIVERSITAS NEGERI YOGYAKARTA
FAKULTAS EKONOMI**

Alamat : Jalan Colombo Nomor 1 Yogyakarta 55281
Telepon (0274) 554902, 586168 pesawat 817, Fax (0274) 554902
Laman: fe.uny.ac.id E-mail: fe@uny.ac.id

Nomor : 231/UN34.18/LT/2017
Lamp. : 1 Bendel Proposal
Hal : Ijin Penelitian

6 Februari 2017

Yth . **Ka. SMK Negeri 2 Purworejo**
Jalan Krajan 1, Semawungdaleman, Kutoarjo, Purworejo

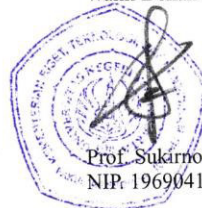
Kami sampaikan dengan hormat, bahwa mahasiswa tersebut di bawah ini:

Nama	: Novia Lestari
NIM	: 13803241049
Program Studi	: Pendidikan Akuntansi - S1
Judul Tugas Akhir	: IMPLEMENTATION OF COOPERATIVE LEARNING MODEL TYPE STAD WITH MIND MAP MEDIA TO IMPROVE ACCOUNTING LEARNING ACTIVITIES OF CLASS XI AK 4 STUDENTS OF SMKN 2 PURWOREJO ACADEMIC YEAR 2016/2017
Tujuan	: Memohon ijin mencari data untuk penulisan Tugas Akhir Skripsi
Waktu Penelitian	: Jumat - Senin, 3 Februari - 3 April 2017

Untuk dapat terlaksananya maksud tersebut, kami mohon dengan hormat Bapak/Ibu berkenan memberi izin dan bantuan seperlunya.

Demikian atas perhatian dan kerjasamanya kami sampaikan terima kasih.

Wakil Dekan I



Tembusan :
1. Sub. Bagian Pendidikan dan Kemahasiswaan ;
2. Mahasiswa yang bersangkutan.

Prof. Sukirno, S.Pd., M.Si., Ph.D.
NIP. 196904141994031002



PEMERINTAH KABUPATEN PURWOREJO
DINAS PENANAMAN MODAL DAN PELAYANAN TERPADU SATU PINTU

Jl. Urip Sumoharjo No. 6 Purworejo Kode Pos 54111
Telp. (0275) 325202 Fax. (0275) 325202 Email : dinpmptsp@purworejakab.go.id

IZIN RISET / SURVEY / PKL

NOMOR : 072/045/2017

- I. Dasar : 1. Peraturan Daerah Kabupaten Purworejo Nomor 14 Tahun 2016 tentang Pembentukan dan Susunan Perangkat Daerah Kabupaten Purworejo (Lembaran Daerah Kabupaten Purworejo Tahun 2016 Nomor 14 Seri 14 D Nomor 1, Tambahan Lembaran Daerah Kabupaten Purworejo Nomor 2016 Nomor 14 Seri 14 D Nomor 1);
2. Peraturan Bupati Purworejo Nomor 44 Tahun 2015 tentang Pendegelasan Wewenang Penerbitan Beberapa Jenis Izin Kepada Kantor Penanaman Modal dan Perizinan Terpadu Kabupaten Purworejo sebagaimana telah diubah terakhir dengan Nomor 55 Tahun 2015.
- II. Menunjuk : Surat dari Fakultas Ekonomi Universitas Negeri Yogyakarta Nomor : 110/UN34.18/LT/2017 Tanggal 17 Januari 2017
- III. Bupati Purworejo memberi Izin untuk melaksanakan Riset/ Survey/ PKL dalam Wilayah Kabupaten Purworejo kepada :
- | | |
|---------------------------------|---|
| ❖ Nama | : Novia Lestari |
| ❖ Pekerjaan | : Mahasiswa |
| ❖ NIM/NIP/KTP/ dll. | : 13803241049 |
| ❖ Instansi / Univ/ Perg. Tinggi | : Universitas Negeri Yogyakarta |
| ❖ Jurusan | : Pendidikan Akuntansi |
| ❖ Program Studi | : S1 Pendidikan Akuntansi |
| ❖ Alamat | : Widoro Bangunharjo Sewon Bantul 55187 |
| ❖ No. Telp. | : 085601591168 |
| ❖ Penanggung Jawab | : Adeng Pustihaningsih, M.Si. |
| ❖ Maksud / Tujuan | : Penelitian |
| ❖ Judul | : Implementation of Cooperative Learning Model Type Stand with Mind Map Media to Improve Accounting Learning Activities of Class XI AK 4 Students of SMKN 2 Purworejo Academic Year 2016/2017 |
| ❖ Lokasi | : SMK Negeri 2 Purworejo |
| ❖ Lama Penelitian | : 3 Bulan |
| ❖ Jumlah Peserta | : - |

Dengan ketentuan - ketentuan sebagai berikut :

- Pelaksanaan tidak disalahgunakan untuk tujuan tertentu yang dapat mengganggu stabilitas daerah.
- Sebelum langsung kepada responden maka terlebih dahulu melapor kepada :
 - Kepala Kantor Kesbangpol Kabupaten Purworejo
 - Kepala Pemerintahan setempat (Camat, Kades / Lurah)
- Sesudah selesai mengadakan Penelitian supaya melaporkan hasilnya Kepada Yth. Bupati Purworejo Cq. Kepala DINPMPTSP, dengan tembusan BAPPEDA Kab. Purworejo

Surat Ijin ini berlaku tanggal 26 Januari 2017 sampai dengan tanggal 26 April 2017.

Tembusan , dikirim kepada Yth :

- Kepala Bappeda Kabupaten Purworejo;
- Kepala Kesbangpol Kab. Purworejo;
- Kepala DINDIKPORA Kab. Purworejo;
- Kepala SMKN 2 Purworejo;
- Dekan Fakultas Ekonomi UNY;

Dikeluarkan : Purworejo
Pada Tanggal : 26 Januari 2017
a.n. BUPATI PURWOREJO
KEPALA DINAS
PENANAMAN MODAL DAN
PELAYANAN TERPADU SATU PINTU
KABUPATEN PURWOREJO

WIDYO PRAYITNO, SH.
Pembina Utama Muda
NIP. 196202271989031007

Appendix 31. Research Certificate



SURAT KETERANGAN

Nomor : 070 / 227 / 2017

Saya yang bertanda tangan di bawah ini Kepala Sekolah Menengah Kejuruan (SMK) Negeri 2 Purworejo menerangkan dengan sesungguhnya bahwa :

Nama : Novia Lestari
NIM : 13803241049
Program Studi : Pendidikan Akuntansi

Yang bersangkutan benar – benar telah melaksanakan penelitian untuk penyusunan skripsi dengan judul "Implementation of cooperative learning model type stad with mind map media to improve accounting learning activities of class XI AK 4 students of SMK N 2 Purworejo Academic Year 2016/2017" pada tanggal 3 dan 10 Februari 2017.

Demikian surat keterangan ini dibuat, untuk dapat digunakan sebagaimana mestinya.

Kutoarjo, 9 Maret 2017

a.n
Kepala Sekolah
Kepala Tata Usaha



Bambang Wesiadji
Penata
NIP 19601010 198003 1 009

Appendix 32. Photo of Research Activities



Siswa Mengerjakan Kuis



Membaca Materi Pelajaran



Diskusi Kelompok



Presentasi Hasil Diskusi



Guru Menjelaskan Materi Pelajaran